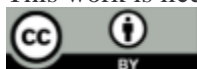


Independent Results Report on the Taiwan Open Government National Action Plan 2021-

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**Prepared for the National Development Council (Taiwan (R.O.C.)),
December 2024**

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Executive Summary

Taiwan's first open government national action plan of 19 commitments of mostly existing work covered January 2021-May 2024. Open data and procurement integrity platforms and the youth public participation program have established strong infrastructure and networks, and legal and operational structures now protect long-term digital privacy and personal data. Civil society seeks an open government culture embedded across the civil service and all sectors, with government and civil society routinely collaborating to deliver permanent open government reform and results. Leadership by the Agency against Corruption and the Ministries of Digital Affairs, Education, Environment and Justice is a model for other countries.

IMPLEMENTATION AT A GLANCE

Early Results

Notable positive and sustainable open government change is evident following completion of Taiwan's national action plan. Five commitments already have significant early results. Two open data commitments and the youth participation and civics education cluster are creating long-term change in government practice and infrastructure. They are embedding collaboration with civil society into their daily work processes. The government's procurement integrity technical infrastructure and participatory processes have already increased public understanding of anti-corruption regulations and reduced political influence by external and internal parties. Significant civil society environmental group involvement has become possible. There are also signs of positive change resulting from work on personal data and identity, freedom of information, regional revitalization, gender and ethnic group inclusion, and political donation transparency.

LEVEL OF COMPLETION

19/19

Complete or substantially complete commitments

EARLY RESULTS

16/19

Commitments with early results

5/19

Commitments with significant results

COMPLIANCE WITH MINIMUM STANDARDS REQUIREMENTS

Acting according to open government process

Completion

All commitments were fully or substantially completed. Work forming labor unions, encouraging new immigrant participation, and promoting financial transparency of religious groups was substantially completed but has no notable early results, due to insufficient support by the Legislative Yuan, indications of public resistance, or a lack of public evidence of results. Active Ministerial and government support for the open data cluster was evident. The Presidential Hackathon, not an action plan activity, contributed to the cluster's significant results through its use of the government's open data to create new products and innovative solutions domestically and internationally.

Participation and Co-Creation

The Executive Yuan's National Development Council (NDC) co-ordinates the open government program, assisted by the Open Government National Action Plan Taskforce of 25 members, appointed for two-year terms by the Premier.¹ The Taskforce met every four months during implementation.² Current civil society members, appointed in 2022, who were also placed in groups to work on specific commitments, reported having minimal opportunity to contribute to commitment implementation beyond attendance at the formal meetings. They seek training, discussion groups before Taskforce meetings, and greater opportunities to work collaboratively and provide specialist advice during their term on the Taskforce. They expect commitment leads to attend Taskforce meetings to hear what other departments have been doing and to learn from each other. They noted officials' willingness to work with groups they are unfamiliar with, such as a wider range of Indigenous community groups when implementing commitment 3-3.

Implementation in context

This first action plan followed Taiwan's declaration at the Open Government Partnership Summit in Canada in May 2019 that it would work with civil society to draft an open government national action plan, while examining its direction and progress promoting open government as a stepping-stone for entry to the OGP which had been declined in 2015. Minister without Portfolio, Audrey Tang, a world-renowned open government influencer, initially drove this fully funded work. The Open Culture Foundation emphasized the importance of these initiatives for Taiwan domestically and internationally.³ A concurrent Open Parliament Action Plan was coordinated by the Legislative Yuan.⁴ Taiwan's newly elected President, Lai Ching-te, was inaugurated on 20 May 2024. It is recommended that the Taiwan government considers options for regularly sharing its experiences with OGP member countries, for example, in the Asia/Pacific area. A first step could be attendance at the OGP Asia and Pacific Regional Meeting in Manila on February 5-7, 2025, where they could discuss challenges, share successes, and plan future relationships.⁵

¹ Regulations for Establishment of the Executive Yuan Open Government National Action Plan Taskforce. National Development Council. Accessed 1 November 2024.

<https://ws.ndc.gov.tw/Download.ashx?u=LzAwMS9hZG1pbmlzdHJhdG9yLzExL3JlbGZpbGUvMC8xMzY5My8zNmE4NDE3ZC0zN2RmLTQyZWVtYTYzNy03NzUzZGU2ZDhlNDEucGRm&n=UmVndWxhdGlbnMgZm9yIEVzdGFibGlzaG1lbnQgb2YgdGhlIEV4ZWNIbG12ZSBZdWVudCBOYXRpb25hbCBY3Rpb24gUGxhbiBUYXNrZm9yY2UucGRm&icon=.pdf>.

² Open Government Repository. National Development Council.

https://www.ndc.gov.tw/en/Content_List.aspx?n=0DA7FCB068C7ECF5. Accessed 1 November 2024.

³ Taiwan takes actions on Open Government and Open Parliament and launches the 1st OGP action plan co-developed with civil society representatives. 20 June 2021. Open Culture Foundation.

https://lab.ocf.tw/2021/06/20/ogp_taiwan-en/

⁴ Taiwan Open Parliament action plan. Legislative Yuan.

<https://www.ly.gov.tw/EngPages/Detail.aspx?nodeid=45580&pid=219479>. Accessed 31 October 2024.

⁵ 2025 OGP Asia and Pacific Regional Meeting. Open Government Partnership.

<https://www.opengovpartnership.org/events/2025-ogp-asia-and-pacific-regional-meeting/> Accessed 1 November 2024.

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Section I: Key Observations:

The key observations below offer reflections from Taiwan's first action plan cycle. These lessons aim to support Taiwan's future action plans and broader open government journey.

Observation 1: Active civil society partnerships and networks help achieve results

When allowed or offered, actual civil society involvement has made a difference. For example, over the duration of the action plan, the Youth Development Administration supported 93 youth teams in organizing discussion sessions across various cities, towns, and offshore islands of Taiwan. By empowering youth teams to carry out these initiatives instead of relying solely on the agency, the capacity for implementation was expanded significantly. This approach also fostered connections with local issues and communities. Most importantly, it helped develop the skills and networks of both the youth teams and the communities, leading to increased participation in public affairs.

Courses which guide teachers and students how to utilize open information and data to gain a better understanding of events in their communities are more effective when also facilitated by civil society groups. Through a government contract with the Ministry of Education, the Plain Law Movement civil society group developed courses introducing open government to teachers and students, using examples about students and school life. The Agency Against Corruption regularly invited the Open Culture Foundation to conduct workshops for their civil servants. Civil servants' pride in their efforts to promote open government helps to build a strong partnership with civil society that sustains open government in the long run.¹

Observation 2: Increased Taskforce diversity and influence during co-creation and implementation sustains successful governance

Stakeholders noted they had less opportunity to be involved during action plan implementation. They expressed concerns about the government becoming more dominant as implementation of the action plan progressed. Civil society members of the second Taskforce reported very few opportunities for involvement at the later stages when departments were implementing the action plan. Co-creation and implementation with civil society groups can raise the plan's success. Seeking the influence and wisdom of all Taskforce members can significantly promote and sustain open government initiatives.

A new process to select members of the third Taskforce is recommended. Establishing an appointment committee which invites public applications would enhance the diversity and representativeness of civil society groups in the Taskforce and would replicate the successful model used for the Open Parliament Taskforce. The government could consider inviting more civil society groups or more scholars with civil society group experience to participate in the Taskforce.² They would complement the expertise of scholars and experts.

Observation 3: Visible high-level leadership is key to achieving open government reform

Leadership displayed by the Ministries of Digital Affairs, Education, Environment and Justice during co-creation and implementation was a key factor in their commitments' strong early results. They recognized that civil servants needed to work differently. The Ministry of Justice acknowledged this publicly by introducing an Integrity Award for transparency and public-private collaboration,³ which the Premier presented at a ceremony. Mayors of cities and officials

in country governments, along with department heads at central governments, view this award as a great honor and encourage civil servants to seek opportunities that enhance transparency, partnership, and accountability in their routine work. The International experts in the Review Committee of UN Convention against Corruption in 2022 placed a high value on the Integrity Awards.

Coordination and collaboration across departments depended on a key person at a level higher than the departments in charge of coordination, such as former Minister Audrey Tang, who publicly demonstrated Taiwan's commitment to open government reform. Equally, a high-level official in each department coordinating contact with civil society groups illustrated government's co-creation and participation priorities.⁴

Observation 4: Understanding the expectation of civil society groups prevents a decline in their participation

Several factors have led to a decline in public participation in the open government action plan, which contrasts with the expectations of civil society groups. Some groups who submitted a commitment proposal received no response from the government and had no opportunities for face-to-face communication with department heads to discuss their proposals. Government feedback indicates that the Preparatory Office of the Personal Data Protection Commission has now invited the Taiwan Association for Human Rights to discuss the commitment in the second action plan. Other leads for commitments should also actively engage civic groups in their respective fields. Online information about the open government action plan, covering the entire process from proposal submission to implementation, was not consolidated in one location. When civil society groups need to spend considerable time and resources searching for this information, their willingness to get involved decreases. It becomes too time-consuming for them to understand and monitor the progress of the plan as well as carry out their primary work.⁵

Observation 5: Work across government enables long-term open government reform

Strengthened collaboration between the Executive Yuan and the other Yuans would ensure more comprehensive and effective reform, for example, working with the Examination Yuan in charge of civil service training, and the Control Yuan on Political Donations and Anti-money laundering.⁶ Long-term consensus across government and sectors would ensure sustained resource and budget commitments, and reduce uncertainty and political influence over open government activities, including following any electoral change. A cross-government second action plan where all the Yuans collaborate to create, lead, deliver, and implement commitments and celebrate results would set up greater success and international reputation.

¹ Local researcher interview with civil society, 29 October 2024.

² Local researcher interview with civil society, 22 October 2024.

³ The Integrity Awards adopt five evaluation criteria including “chief’s determination and continuous acts of integrity”, “information and administrative transparency”, risk assessment and accountability”, “demonstration of the effectiveness of integrity” and “clean and competent innovation and diffusion”. Accessed 16 November 2024. <https://www.google.com/url?sa=i&url=https%3A%2F%2Fwww.aac.moj.gov.tw%2Fmedia%2F367683%2F%25E9%2597%259C%25E6%2596%25BC%25E9%2580%258F%25E6%2598%258E%25E6%2599%25B6%25E8%25B3%25AA%25E7%258D%258E-%25E8%258B%25B1%25E6%2596%2587%25E7%2589%2588->

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⁴ Local researcher interview with civil society, 29 October 2024.

⁵ Local researcher interviews with Taiwan Association of Human Rights and one anonymous civil society group. October 2024.

⁶ Local researcher interview with Tainan Sprout, 1 October 2024.

Section II: Implementation and Early Results

For clarity, assessment and international comparison, the Initial Independent Review of the Taiwan Open Government National Action Plan 2021-2024 (Initial Independent Review) rearranged the action plan's commitment categories into open data re-use, personal data and identity protection, freedom of information, youth participation and civics education, public participation, gender and ethnic groups inclusion, integrity policies and financial transparency policy areas.¹

This section analyzes the clusters and commitments that have achieved the strongest results in the action plan. To assess early results, the independent reviewers considered commitments' objectives, the country context, the policy area, and the evidence of changes. The early results assessment is determined by the depth of change that occurred and evidence that the change is expected to be sustained in time. Results of all other commitments are described in Annex I.

Commitment Cluster 1-1, 1-2, 1-5: Expand Public Re-use of Open Government Data [National Development Council (2021-2023), Ministry of Digital Affairs (Executive Yuan and all affiliated agencies); National Science and Technology Council; and Ministry of Environment]

Context and Objectives:

Taiwan's open government data program, first promoted in November 2012, and its inter-ministerial Government Open Data Platform,² established in April 2013, provide free, irrevocable, and openly licensed open data for public re-use. This program was transferred from the National Development Council to the newly established Ministry of Digital Affairs (MODA) in 2022. The Advanced Action Plan for Open Government Data, released around 2018, sought to drive and deepen open data in government offices, improve the governance model collaborated by government and civil society, and make Taiwan an open global benchmark. It stated that citizen participation mechanisms and channels still needed to be improved.³ This cluster advances this Plan by aiming to offer the private and civil sectors easier access to the Open Data Platform's six high value focus areas and also to the government's other high-value open data platforms which include climate change, environmental pollution, and other environmental data. It wishes to facilitate legal re-use, enable more value-added applications, have more evidence-based discussions on policy and other issues, and promote wider use of citizen-science data. While the Initial Independent Review identified only commitment 1-5 as promising, all three commitments in this open data cluster, as implemented, show positive or notable change.

Commitment 1-1 released free, open format and openly licensed high value data on the Government Open Data Platform, including in API formats, strengthened data standards, and established processes to respond to public data needs. Commitment 1-2 established a dataset platform⁴ at the National Center for High-performance Computing (NCHC) at the National

Applied Research Laboratories (NARL),⁵ for the public to access and analyse datasets on air quality, water resources, earthquakes, disaster prevention, atmosphere, and satellites. It also accepted applications to use computing resources at the NCHC and held seminars for data users to promote exchange and sharing among stakeholders. Commitment 1-5 addressed work by the Ministry of Environment's public service partners and environmental protection units to disclose offshore wind power sea area data as open data, encourage citizen science data, and increase the open government capability of its public service partners.

Early Results: Significant (for commitments 1-1 & 1-2, moderate for commitment 1-5)

Milestones for this cluster were substantially completed. Commitment 1-2 did not hold a data user conference and Commitment 1-5 did not complete its citizen science work.

A new High Value Themes Section on the Government Open Data Platform was launched in February 2023, more agricultural sustainability and spatial data was released, and MODA revised the high-value application themes, consulted with the private sector about high-value open data needs, referenced domestic and foreign development trends, and created resources with ministries and agencies across government: *High Value Theme Assessment Procedure*,⁶ *Dataset Metadata Standard Specifications Guidelines*, *Government Open Data API Guidelines*, *Guidelines for Government Open Data API: Feedback System and Introduction to Quality and Standard Testing*, and advice on *API Service* data. MODA held courses on *Data Availability* and published online case studies of practical application of the data. To achieve its goal of machine to machine (m2m) access, it promoted regular use of application programming interfaces (APIs) for immediate access to government open data. The platform's website describes its focus on high value themes.⁷

Between February 2023 and May 2024, Commitment 1-1's 493 new high value datasets and 179 API datasets were released on the new High Value Themes Section. Case studies on the Public Digital Innovation Space illustrate the wide applications of Taiwan's high-value open data and its global significance.⁸ Teams in the annual Presidential Hackathon,⁹ which is not an action plan activity, also used this commitment's open data with notable results. Vice Premier Cheng Li-chiun advised the 2024 launch event that the Hackathon had solicited over 1,000 creative contributions to date and helps foster cross-border, interdisciplinary, and public-private collaboration to gather potential societal solutions that satisfy developmental needs for nations worldwide.¹⁰

Between 2021 and May 2024, Commitment 1-2's new dataset platform at the NCHC added 31 datasets on air quality, water resources, earthquakes, disaster prevention, atmosphere, and satellites, and provided regular data services and instructions for users. NCHC regularly accepted applications to use its computing resources and held seminars to promote data exchange and sharing among stakeholders. NCHC's Data Market, a development and training environment for AI computing resources, held its planned open data seminars for the public and private sectors to increase knowledge about applications on disaster prevention, rescue and early warning, earthquake alert service, climate change, air quality warning, water resources and space information. This work is connected to the Civil Internet of Things (IoT) of Taiwan, cloud services, and the big data operations platform detailed in the Executive Yuan's Forward-looking Infrastructure Development Program.¹¹ The Pan-Asia Open Data Portal, dataportal.asia, includes 80,714 Taiwanese open datasets.¹² Its objective is to foster accessibility, maximize

reusability to public sector information across Asian countries, and increase awareness, reuse, and impacts of open data in international or cross-border issues.

Using NCHC's intensive air quality sensing data and high-speed computing resources, Academia Sinica's forecasting model has become the data source for the Ministry of Environment's air quality forecast. It can predict hourly air quality for the next three days within a range of three kilometers by three kilometers, which is helping people reduce exposure to harmful substances and maintain their health. The Taiwan Computing Cloud provides more than 2,500 virtual hosts and 2,000 GPUs for all users. In May 2024, total GPU usage reached 2.37 million GPU hours, approximately 1.3 times of that in the same period in 2023 and virtual host usage grew by approximately 20% compared with the same period in 2023.

Commitment 1-5's National Ocean Database and Sharing System (NODASS), launched in 2022, combines and publishes offshore wind power and marine data from four major Taiwanese agencies.¹³ Its structured, unstructured, and open data have no special identity restrictions, and are used by the general public and government agencies, provided they follow the relevant usage regulations. All NODASS online functions are currently free to use,¹⁴ and it has regular news feed updates, for example, the Ministry of Environment's offshore wind power environmental impact assessment data update on 19 August 2024.¹⁵ Users needing original data log in as a member and download the data directly from the "Data Collection" page.

i-Environment, Commitment 1-5's new environmental data integration platform, launched in 2023 in Chinese and English, updates the original version, published in 2015, which is being discontinued.¹⁶ It covers 16 topics, including the Review of Environmental and Social Issues of Photovoltaic, Fishery and Electricity Symbiosis, and Open Data and Integration of Offshore Wind Farm Zones. Its open API connections have five-star ratings and provide one-stop access to integrated cross-sector data. Its Aquavoltaics Environmental and Social Inspection website helps farmers and solar power companies choose suitable development sites. NODASS's open dataset releases won first prize in Taiwan's 2022 Government Open Data Gold awards, and third prize in 2023. Usage details are not available online.

The Ministry of Environment's participatory projects, including for students and citizen science data promotion events, covered open government empowerment, consultation meetings on releasing and applying underwater cultural heritage investigation data, and a Water Internet of Things Platform Training and Experiential Design Workshop. International conferences were held on Net-Zero Life Transition, Carbon Reduction Behavioral Changes, Analytical Models for Carbon Footprint Behavioral Changes, and Implementing Zero Food Waste. Their participatory open data approach was in line with research carried out under the auspices of the International Science Council Committee on Data and the World Data System.¹⁷

The early results from all three commitments demonstrate early positive changes in infrastructure or practices that could be sustainable in time and increase trust between citizens and the state. An academic assessment of open government data in Taiwan, published in 2024, concludes that as most winning projects from the Presidential Hackathon are still at the early stage of idea initiation or the stage of idea experimentation, it is too early to conclude when those policies and efforts in open data could effectively enable civic engagement and innovation in society.¹⁸ A stakeholder made a similar conclusion when recommending that distributing the benefits of high-value data is considered.¹⁹

Stakeholders propose oversight of the implementation of assessment procedures, open data guidelines, standards, and feedback systems in government departments and agencies. They advise that some requests from civil society groups have been unaddressed and suggest that the government consider establishing a higher-level committee to make the final decisions on whether to release information requested by citizens. Currently, decisions by individual departments and agencies are inconsistent. Some of these tend to be risk-averse, often responding negatively to requests.²⁰

Commitment 1-5 has moderate results. Stakeholders asked why offshore wind power and marine data were chosen as the central focus of this commitment. They sought a wider scope of work and discussions between the government and civil society groups before final decisions were made. The release of relevant data could be prioritized based on societal demands. For example, confirming the importance of data accuracy and completeness of data, they cited the need for unified business numbers of companies that have violated environmental regulations to enable dataset integration with other relevant datasets. Such integration is essential for evaluating the effectiveness of government regulations.²¹

Commitment leads advise that they have acted on the recommendations in the Initial Independent Review. It is pleasing that Commitment 1-5 now has a Consultative Committee for Government Open Data which will establish the goals and guidelines for developing citizen science and participation. However, the Initial Independent Review's recommendation that there was an opportunity to consider the international results of the International Science Council Committee on Data and the World Data System²² and apply its advice on how to manage the citizen science data lifecycle²³ was not followed up.

Looking Ahead:

Commitments 1-1 and 1-5 are continuing in the 2nd National Action Plan. Commitment 1-1 plans to enhance data circulation and format quality, guide agencies to focus on releasing high value-themed data and increase the value of open government data APIs.²⁴ Commitment 1-5 plans work on social communication and participation in climate change policy and an information platform about ocean safety.

The independent reviewers also recommend adoption of the 2024 Co-Creation Brief's recommendations to evaluate and potentially adopt the European Union's 21 December 2022 high-value data regulation, adopt the Constitutional Court's recommendation in October 2022 to establish an independent supervisory mechanism and clearer legislation regarding when sensitive health data can be used, establish a program to develop net zero emissions policies based on open data, and continue to assess the use, benefits and impact of open data re-use by studying the winners of Presidential Hackathons and promoting those results publicly.²⁵

Commitment Cluster (2-2, 2-5): Facilitate Youth Participation and Civics Education [Ministry of Education]

Context and Objectives:

This cluster aimed to attract youth to engage in government's business and take on civic responsibility earlier to counter the growth in Taiwan's population which is reaching retirement age. Commitment 2-2 continued policy to encourage young people of diverse backgrounds to participate actively in government policy development and learn how to do this well. It would

introduce deliberative democracy into the Let's Talk program, integrate central and local youth advisory bodies' information, and report on how well universities and high schools report on their affairs, such as finances and fees. Commitment 2-5 developed a new civic responsibility curriculum for educators to teach students to understand open government and participate actively in the community. Stakeholders rated this cluster as innovative. The Initial Independent Review identified this cluster as promising.

Early Results: Significant

Milestones for this cluster were substantially completed. Commitment 2-2 completed its milestones, but commitment 2-5 did not complete its review of teaching results through formative assessment as planned.

This cluster has early significant results. Open government's civic participation value is now well-embedded in the Ministry of Education (MOE) whose Youth Advisory Group stated back in 2020 that engaging with the government on actual policy was now essentially a daily routine for young people.²⁶ In 2024, the MOE still prioritizes the Good Governance – Let's Talk project as major policy.²⁷ Over this commitment's timeline the Youth Development Administration (YDA) encouraged youth to organize Let's Talk deliberations on public issues and offered them deliberative democracy talent training and a results-sharing platform.²⁸ Discussion sessions were organized by 93 youth teams. In 2021/2022 the theme was mental health, in 2023, environmental sustainability – net zero emissions, and in 2024, housing justice.²⁹

The civics curriculum is also well-embedded across the education system. The government worked with upper secondary education providers, held discussions with NGO committee members and university faculty members, ran a training workshop for educators, researchers, and trainers, worked with stakeholders, including youth, to review available courses and course planning, and held civics education workshops for teachers. MOE prepared a course analysis report and preliminary versions of teaching and supplementary materials for senior high, junior high and elementary schools. They released *Open Data Principles for National Senior High Schools*, and College and University Online Affairs and Finances Disclosure Platforms.

A new National Youth Advisory website which integrates central and local youth advisory bodies' information was developed following discussions with college, university, and student representatives.³⁰ The website allows central and local youth consultation committees and their members to get to know each other and see what issues others are working on. The University and College Affairs Information Disclosure Platform published the information on Phase I open data disclosure in 2022 and 2023,³¹ the National Senior High School Affairs Information Disclosure Framework was developed, and six national senior high schools trialed a School Affairs Information Disclosure Section on their websites.

Former participants in the Let's Talk deliberations are now promoting Youth Good Governance – Let's Talk for other social topics. For example, a second-generation immigrant first-year graduate student and two others proposed the housing justice deliberative democracy discussion on the Housing Dilemma of Young Migrant Workers³² which was held on 29 September 2024.³³

Stakeholders report that youth participation in policy development continues to grow. One stakeholder praised the results-sharing platform and the promotion of the Let's Talk project in

2021 by former Minister without Portfolio, Audrey Tang, which raised its visibility and helped it gain momentum. This stakeholder also reported that Let's Talk has helped attract more young people to participate in essential national development policy areas, pay more attention to major policy issues, better understand how government works, and participate in policy discussion. Since the YDA's requirement for all teams to put their manuals and relevant materials online one week ahead of a forum to enable participants time to read them through in advance, there is evidence of strengthened trust between citizens and the state.³⁴

The independent reviewers could not fully analyse the youth participation early results because the annual evaluations of performance of the Let's talk activities, outsourced to the Taiwan Institute of Economic Research, have not been made public. YDA has advised that the evaluation of the program indicators for the 2021-2022 and 2023 plans has been completed. Explaining the reasons for not making these evaluations publicly available would build more trust between civil society and the government. Discussions with youth in 2022 to measure the performance of Let's Talk found that the participants are not satisfied with departmental responses, claiming that they are not easy to understand or did not respond to their questions or suggestions directly, (the average rating of this dimension is 3.78 out of 5, the lowest among the six dimensions. The highest rating is active listening 4.57).³⁵

MOE's initiative to award the civil society group called Plain Law Movement an external contract to design the civics curriculum courses was applauded by a stakeholder because this meant that experts who understood civic education concepts and purpose were designing the courses.³⁶ An online commentator felt that young voters are now influential in "shaping the democratic trajectory of a nation facing crossroads in geopolitical affiliations, highlighting the blend of technology, policy, and civic engagement".³⁷

Taiwan's civics curriculum teaching has received top international ratings. The International Association for the Evaluation of Educational Achievement (IEA)'s 2022 International Civic and Citizenship Education Study, released in February 2024, rated Taiwan the top country for *Distributions of civic knowledge*, ahead of Switzerland, and 23 other participating countries worldwide.³⁸ It also reported that 96% of teachers in Taiwan on average felt very or quite well prepared to teach civics and citizenship education and that 90% attended training courses.³⁹ This prompted a Swiss article which analysed young Taiwanese performance on the "civic knowledge" measure.⁴⁰ It must be noted, however, that Taiwan had already scored well in the IEA's 2016 survey. The February 2024 report stated that "In Chinese Taipei, Estonia, and Lithuania, civic knowledge increased significantly between 2009 and 2016 and then did not change significantly between 2016 and 2022".⁴¹

The YDA's Youth Hub program,⁴² a parallel program, is also contributing to increased youth participation. It opens up youth's understanding of local affairs through on-site courses and internships and encouraging young people who care about local affairs to initiate practical actions through its Changemaker program.⁴³

Academic analysis in 2024 concluded that the Youth Advisory Committees are among Taiwan's pioneering open government initiatives that enable citizens to participate in public policymaking and enhance governmental operations' openness and transparency. While noting that these initiatives are not without flaws, it finds advantageous outcomes, particularly in terms of transparency and public participation. It states that the online civic engagement platforms have

empowered citizens to participate in public affairs and contribute to debates and discussions on various issues affecting them.⁴⁴

The Commitment 2-2 lead advised the independent reviewers that they followed the Initial Independent Review's advice to collaborate with youth leaders across various fields, saying that they have worked with civil society groups that specialize in specific issues and also with local youth advisory organizations to collect information about young people's perspectives and opinions.⁴⁵

Looking Ahead:

Thirty-four deliberative democracy public discussions on housing justice across Taiwan are planned for May to December 2024. Stakeholders would like the government to maintain this momentum by recruiting more youth participants, given that some teams have been participating in these deliberations for over four to five years. An online opinion piece by a local student suggests expanding the work beyond youth committees.⁴⁶ Should future plans by the Executive Yuan and the YDA to collaborate with local government to implement the Let's Talk program and subsidize its implementation proceed, the independent reviewers propose immediate consultation with outside groups to address their concerns both about central and local government's current level of understanding of youth and their willingness to continue to promote meaningful youth participation.⁴⁷

The government advises that a final decision is pending on whether information disclosure of college and youth affairs will continue in the 2nd National Action Plan.

Commitment 4-2: Establish and Improve the Government Procurement Integrity Platform [Ministry of Justice and other agencies]

Context and Objectives:

Since 2000, Taiwan has developed and implemented integrity policies to eliminate "corruption and conveyance of unjust interests". Commitment 4-2's objective was to give more information and supervision on major government projects to more people and thus reduce external doubt and undue intervention in these projects.⁴⁸ It was one of three commitments in the Enhance Integrity Policies cluster that the Initial Independent Review identified as promising. The early results of the other two commitments are described in Annex I.

This commitment, a Ministry of Justice (MOJ) program announced in 2016, sought to promote the government's procurement integrity platforms nationally and internationally and to adapt to the increasingly large and diversified scale of construction projects across Taiwan. It aligned with the 5th specific strategy (2) in the Executive Yuan's National Action Plan: "adopt transparent measures on matters related to the rights and interests of the public, enhance the transparency of trial and dismissal practices and the accessibility of public supervision".⁴⁹

The Government Procurement Integrity Platform's four major principles are cross-sector collaboration, public-private partnership, transparent administration, and public supervision.⁵⁰ The Agency Against Corruption (AAC), the Prosecutor's Office, the Investigation Bureau and the MOJ communicate with relevant agencies, NGOs, vendors, citizens experts, scholars, and independent government agencies such as the Public Construction Commission. The department head in charge of any project over TWD 10 billion can agree to establish an

integrity platform. This platform, in a website's anti-corruption section or on its own website, publicizes the background of the project, the planning process, project progress, the FAQs, and meeting records. The MOJ also must develop a single portal website to promote the platforms, a unified framework and format for disclosing information on the platforms, and to market the platforms by publishing model cases.

Early Results: Significant

This commitment's activities were completed and there is early evidence that sound infrastructure and processes have been established, resulting in sustainable long-term change in government procurement practice. In February 2022, the AAC stated publicly that adhering to openness and transparency principles and eliminating undue interference and pressure would allow civil servants and heads of agencies and colleagues to exercise their responsibilities with "peace of mind and dedication". It also referred to Premier Su's assertion that prevention is better than cure and that the mechanism to prevent mistakes, crimes, and corruption should be strengthened in order to implement clean governance and expand public participation.⁵¹

Between 2021 and May 2024, 55 government procurement integrity platforms or equivalent were established. Open and transparent external supervision and risk management is now described as a government expectation. AAC's single portal website discloses the Government Procurement Integrity Platform's rules and documents.⁵² It has also developed a disclosure framework, format, and process, published 11 promotional videos (in Chinese and English) and case studies on its website, held training programs, and undertaken extensive international promotion using online seminars. After a pilot project to take inventory and verify the format of the open data required for implementation, it disclosed platform data on the Government Open Data Platform in August 2022,⁵³ and, since March 2024, has regularly monitored the risk status of each procurement platform. A stakeholder commended AAC for establishing the single portal website and also for adopting the Open Contracting Data standard, describing it as a "great achievement".⁵⁴

In 2022, the AAC compared two water projects administered by the Central Region Water Resources Office, one with an integrity platform and the other without. Its purpose was to assess whether the platforms are meeting cross-boundary co-operation, administrative transparency, public-private collaboration, citizen participation and ombudsman expectations. This in-house comparison found sharp contrasts in project duration, protests, land appropriation, and workers' commitments, reporting that the integrity platform was handling issues, potential risk factors, and disputes. It concluded that the integrity platform had effectively eliminated improper interference from external forces, such as lobbying, false accusations, and violent threats. It noted leadership commitment in civic engagement, mobilization of technology for radical transparency, and perseverance in problem solving in every meeting.⁵⁵ While this is a single report, compiled in-house, it is an early indication of the soundness of this program. An online academic literature search in November 2024 found details about three of Taiwan's integrity procurement platform projects, all promoting the value of transparency to reduce corruption.⁵⁶

Transparency International Taiwan (TI Taiwan) advises that the International Review Committee on Anti-Corruption members were very positive about Taiwan's effort to establish these platforms, seeing it as a success story to share with other countries. It notes that the platforms' disclosure of real-time images of how the construction projects are progressing is

very rare in other countries. It also states that participation in the platforms by prosecutors and other law enforcement officers' is increasing the understanding of anti-corruption regulations for interested parties, is helping reduce political influence from legislators, local councilors, and civil servants, and that the platforms have promoted much participation from civil society environmental groups.⁵⁷ Importantly for the sustainability of this approach, it stated its concern that establishing integrity platforms is not mandatory but is dependent on the will of elected officials.

The commitment lead advises that they have acted on the recommendations in the Initial Independent Review. They have worked with Transparency International Taiwan, Open Culture Foundation, Taiwan Democracy Lab, and the Association of Certified Fraud Examiners, Taiwan Chapter to improve the integrity platform, invited youth groups from other Asian countries to visit two platforms, and shared information about the platforms at international conferences, academic forums, and with the Anti-Corruption and Transparency Experts Working Group with APEC. They have publicized the platforms internationally, including to the Indo-Pacific youth delegations in 2022⁵⁸ and 2023, the Taiwan-UK Occupational Safety and Health Summit and the South Korean Ministry of National Defense, International Military Integrity Anti-Corruption Risks Workshop, the 9th IWA-ASPIRE Conference & Exhibition, and the International Occupational Safety and Health Conference of Green Energy Industries.

Looking Ahead:

The government proposes to continue establishing Government Procurement Integrity Platforms when requested by heads of government agencies, promoting model examples of the Government Procurement Integrity Platform through diversified channels, refining the transparency of related administrative measures, strengthening risk management, and proactively engaging in cross-disciplinary collaborations to safeguard major infrastructure in the country on a rolling basis.⁵⁹

TI Taiwan noted that there are not many integrity platforms for big construction projects (over TWD 10 billion).⁶⁰ Its recommendation that platforms for construction projects over TWD 10 billion become mandatory matches another stakeholder's desire for the Ministry of Justice to expand the scope of the platform to include more projects.⁶¹ TI Taiwan further recommends that the government's promotion of the platforms as successful models for other countries becomes a new commitment in the second action plan together with work to develop more opportunities for government and civil society groups to work together.

This commitment is not continuing in the 2nd National Action Plan.

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Section III. Participation and Co-Creation

Joint co-creation of the first action plan was a significant and welcome change in practice from the traditional process which did not generally include either civil society groups or a cross-section of government officials. More openness about Taskforce membership selection, commitment decisions, implementation oversight, and visibility and publicity about the impact of the results would achieve more enduring open government reform.

The Executive Yuan's National Development Council (NDC) is the agency in charge of open government. Its support unit of two officials assists the current Executive Yuan Open Government National Action Plan Taskforce of 25 Members: one Minister, two co-convenors (government and civil society) 11 government representatives, and 11 scholars, experts, and non-governmental organisational representatives, all with diverse interests and backgrounds, appointed by the Premier in 2022.¹ Taskforce members met every four months to track and assess action plan implementation. Taskforce Working Groups were set up to help departmental commitment leads fulfill the commitments, including working with local government.

Former Minister without Portfolio, Audrey Tang, convened the Taskforce from September 2020 to September 2022, promoting co-operation from departmental commitment leads. Following Executive Yuan reorganization, Ming-hsin Kung, NDC Minister, was convenor from September 2022 to May 2024. This change did not alter the government's ability to convene, work with or engage civil society during co-creation or implementation. No resource constraints (financial, cross-governmental coordination, or human resources) affected its ability to convene, work with or engage civil society during co-creation or implementation. It is recommended that the Executive Yuan adopt the Open Parliament Plan model to invite civil society groups to apply for and take part in the process of selecting Taskforce members.

Government and civil society's endeavor to jointly co-create the first action plan was a significant and welcome change in practice. However, government officials' and civil society group participants' knowledge and experience of open government and public participation ranged from very high to minimal. Some participants had difficulty understanding and learning commitment selection criteria, becoming innovative rather than risk-averse, forming partnerships, and focusing on outcomes rather than deadlines. Civil society Taskforce members reported minimal opportunity to help implement commitments beyond their formal Taskforce meetings. Their expectations for governance training, discussion groups before Taskforce meetings, providing officials with local contexts for each commitment and using their backgrounds and expertise to address specific issues in their specialist groups have not been met. They also expected that departmental commitment leads would attend Taskforce meetings to report on their progress and learn what other departments were doing.

In spite of these shortcomings, Taiwan has met the minimum open government standards for creating and implementing the action plan. Stakeholders report officials' willingness to work with groups they are not familiar with, for example, a wider range of indigenous community groups when implementing commitment 3-3. Civil society members suggest officials connect with agencies implementing other action plans, such as the cross-government National Human Rights Action Plan. This could broaden their connections across government. Offering new immigrant and refugee civil society groups their languages on the Open Government website

could attract them to engage at the local level. Involving civil society organizations working on international covenants such as the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights could expand civil society diversity and experience.

Stakeholders' open government experience since July 2019 offers refinements which could create a more participatory, satisfactory, and sustainable process for all parties:

1. Enhance the function and training of the Taskforce

To develop and implement an ambitious and successful national action plan, the NDC could regularly explain the concept and principles of open government to the Taskforce and offer training to new members. This training could also help them understand the background and development of the action plan that occurred before they joined. Additionally, it could provide them with the necessary resources to connect with civil society groups outside the Taskforce.

To achieve open government understanding and reform, it is important that the Taskforce encourages and achieves broader participation and co-creation. From the early stages of the open government action plan development, co-creation could be improved by providing more face-to-face communication between the government and civil society. This could include more access to drafts of the action plan. A typical Taskforce meeting agenda could cover commitment creation, progress, effective implementation, results, and subsequent changes in government practice. Departments could regularly attend meetings to report on their successes and challenges and recognize civil servants dedicated to promoting open government in their work. The Taskforce could establish informal relationships with other countries working on open government initiatives and invite them to share their experiences in designing and implementing commitments to achieve relevant open government reform in their countries.

2. Look for more opportunities for civil society participation

There are opportunities for departments to work together with civil society members and other networks, particularly when they encounter difficulties during implementation. For example, civil society groups see opportunities for a different approach when working with religious groups on financial transparency. The government could also collaborate with the consulting companies and the Executive Yuan's Anti-Money Laundering Office which is already working on beneficial ownership. They could learn about recent developments and best practices in other countries, through collaborating with committed civil society groups working on, for example, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, and with Transparency International Taiwan. For regional revitalization work, civil society groups could help collect and document the problems that occur in local revitalization cases and successful solutions to these problems. Civil society groups could assist the Hakka Affairs Council connect with Hakka people of various ages and locations to promote the Hakka language.

Stakeholder interviews indicate that it is often common for government to contract out part of a commitment's work, which may appear to restrict civil society's involvement. However, in situations when the government chooses to outsource work specified in the commitment, civil society organizations could still participate with the government. They could jointly discuss the contract requirements or assist with oversight and evaluation of the outcomes of the contract.

3. Achieve and demonstrate the outcomes of the action plan

To achieve successful and ongoing open government reform, understanding and addressing the needs of stakeholders is more important than meeting performance targets. Greater emphasis could be placed on achieving the outcomes that have a real impact on stakeholders. Presenting these outcomes is also crucial. Demonstrating and publicizing the results broadly illustrates the purposes and potential of the open government action plan and motivates more people to participate.

4. Engage in meaningful public communication with civil society groups and the general public

When communicating about open government at public meetings, welcome and encourage free and frank discussion. Participants typically come to these meetings with real issues and a desire to engage in meaningful discussion. Provide relevant materials for discussion before the meeting to help the participants fully understand the issues and projects involved. Use and build on existing online platforms to consolidate all pertinent information to save participants time and resources and encourage greater engagement.

Compliance with the Minimum Requirements

This Independent Results Report uses the OGP's Participation and Co-Creation Standards to assess whether Taiwan has met the minimum requirements. During co-creation, Taiwan acted according to the OGP process. The two minimum requirements listed below must achieve at least the level of 'in progress' for a country to have acted according to OGP process.

Key:

Green= Meets standard

Yellow= In progress (steps have been taken to meet this standard, but it is not met)

Red= No evidence of action

Acted according to OGP process during the implementation period?	
The government maintained a repository that is online, updated at least once during the action plan cycle, and contains evidence of development and implementation of the action plan.	Green
The government provided the public with information on the action plan during the implementation period.	Green

Section IV. Methodology based on the OGP's IRM Indicators

This Results Report supports Taiwan's accountability and learning through assessment of (i) the level of completion for commitments' implementation, (ii) early results for commitments with a high level of completion identified as promising or that yielded significant results through implementation, and (iii) participation and co-creation practices throughout the action plan cycle. This involved questionnaires to the National Development Council and Commitment

Leads, stakeholder interviews, desk research, and verification of evidence provided in Taiwan's open government repository, including the Self-Assessment Report.²

Completion

During the Initial Independent Review process, the independent reviewers clustered commitments that shared a common policy objective. This Independent Results Report assesses the level of completion at both the cluster and commitment level.

The level of completion for all commitments is assessed as one of the following:

- *No Evidence Available*
- *Not Started*
- *Limited*
- *Substantial*
- *Complete*

Early Results

The independent reviewers assess the level of results achieved from the implementation of commitments that have a clear open government lens, a high level of completion or show evidence of achieving early results (as defined below). They consider the expected aim of the commitment prior to its implementation, the country context in which the commitment was implemented, the specific policy area and the changes reported.

The early results indicator establishes three levels of results:

- **No Notable Results:** According to the evidence collected (through desk research, interviews, etc.), the implementation of the open government commitment led to little or no positive results. After assessing the activities carried forward during the period of implementation and its outcomes (if any), the reviewers did not find meaningful changes towards:
 - improving practices, policies or institutions governing a policy area or within the public sector,
 - enhancing the enabling environment to build trust between citizens and the state.
- **Moderate Results:** According to the evidence collected (through desk research, interviews, etc.) the implementation of the open government commitment led to positive results. After assessing the activities carried forward during the period of implementation and its outcomes, the reviewers found meaningful changes towards:
 - improving practices, policies or institutions governing a policy area or within the public sector, or
 - enhancing the enabling environment to build trust between citizens and the state.
- **Significant Results:** According to the evidence collected (through desk research, interviews, etc.) the implementation of the open government commitment led to significant positive results. After assessing the activities carried forward during the period of implementation and its outcomes, the reviewers found meaningful changes towards:
 - improving practices, policies or institutions governing a policy area or within the public sector, or

- enhancing the enabling environment to build trust between citizens and the state.

Significant positive results show clear expectations for these changes (as defined above) will be sustainable in time.

This review was prepared by Keitha Booth, Independent Contractor, New Zealand, and Associate Professor Mei Jen Hung, National Taiwan University, Taiwan (R.O.C.), for the National Development Council, Taiwan (R.O.C.). Interviews were conducted with five Taskforce members and five civic groups.³ It was peer-reviewed by Nodar Kherkheulidze, Head of Public Administration Department at the University of Georgia. The reviewers thank the Open Government Partnership for the online resources which enabled this adaptation of an IRM Results Report.

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² Open Government Repository. National Development Council.

https://www.ndc.gov.tw/en/Content_List.aspx?n=0DA7FCB068C7ECF5. Accessed:11 November 2024.

³ DSP, Inc., Green Citizens Action Alliance, Mei Nong Ph.D. Scholar Association, Tainan Sprout, Taiwan Association of Human Rights, Taiwan Reach Out Association for Democracy, Transparency International Taiwan and three anonymous groups.

Annex I. Commitment Data¹

Commitment 1-1: Complete Government Open Data and Data Sharing Mechanism (National Development Council (2021-2023), Ministry of Digital Affairs)		
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Expand Public Re-use of Open Government Data • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Complete • Early results: Significant 	
This commitment is assessed in Section II above.		
Commitment 1-2: Establish an Open Dataset Platform for Value-added Use (National Science and Technology Council)		
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Expand Public Re-use of Open Government Data • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Substantial • Early results: Significant 	
This commitment is assessed in Section II above.		
Commitment 1-3: Strengthen Digital Privacy and Personal Data Protection (National Development Council (2021-2023) Preparatory Office of the Personal Data Protection Commission (2024))		
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Protect Personal Data and Identity • Potential for results: Modest 	<ul style="list-style-type: none"> • Completion: Complete • Early results: Moderate 	
<p>This commitment sought to strengthen the fairness and transparency of personal data processing. The National Development Council (NDC) would study rights to object or make an inquiry about personal data, the obligation to inform, notification of personal data breaches, the definition and elements of explicit consent, and data protection impact assessments. It would undertake international research, seek expert opinion, issue guidelines, and provide the Executive Yuan with amendments to the draft Personal Data Protection Act.</p> <p>These activities were completed. The President promulgated amendments to Article 1-1, Article 48, and Article 56 of the Personal Data Protection Act on May 31, 2023.² Articles 48 and 56 urging nongovernment institutions to invest manpower, technology, and funds to effectively fulfil the responsibility of protecting personal data came into effect on June 2, 2023. Article 1-1 establishing the Personal Data Protection Commission was promulgated and will come into effect at a date specified by the Executive Yuan. The Preparatory Office of the Personal Data Protection Commission was established on December 5, 2023.³ The</p>		

commitment lead's response to the independent reviewers' results review questionnaire advised that, following the suggestions in the Initial Independent Review report, they conducted research on other countries' personal information protection laws and regulations, held 12 expert consultation meetings with industry representatives and consumer protection groups, and 5 expert interviews, and published the guideline for non-government institutions.

At this early stage, this commitment's changes have set up the legal and operational structure for moderate change in this policy area.

Stakeholder feedback endorsed the critical role of an independent Personal Data Commission to draw up measures which protect personal data in government system and service design and use of artificial intelligence.⁴ They emphasized the importance of the government taking responsibility when data breach incidents occur, referring to household registration data of over 23 million Taiwanese individuals being sold on a hacker website in October 2022. They noted that a thorough government investigation of such incidents and detailed report about what happened would increase public trust in government.⁵ Stakeholder feedback also recommended that instead of stating broadly that research on personal information protection will be conducted, the government could specify the research targets and expected outcomes when it includes a research project in the commitment.⁶

Transparency of personal data in government big datasets is included in the 2nd National Action Plan. The establishment of management and transparency mechanisms will be discussed through a public-private partnership approach.

Commitment 1-4: Information Access in the Freedom of Government Information Law (Ministry of Justice)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Promote Freedom of Information • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate |
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This commitment encouraged government agencies to apply the open principles of the Freedom of Government Information law correctly to official information and open government data and to review their fee standards for providing government information.

All activities other than the public-private collaboration and multiple channels promotion work were completed.

Following public consultation and analysis on problems encountered when applying for government information, training materials for the *Quick Guide to the Freedom of Government Information Law using Public Private Partnerships* were released on the Ministry of Justice website.⁷ Central and local government agencies disseminated electronic versions of these training materials to their staff. After consultation in 2022, the draft amendment to the *Fee Standard for Requesting the Ministry of Justice and its Subordinate Agencies to Provide Government Information* was announced on May 3, 2024.⁸

At this stage, this commitment has moderate results. The independent reviewers note that it is difficult to locate the training materials on the Ministry's website. Stakeholders expressed concern that most requests for information are refused. They were disappointed that this commitment did not cover the wider issue of departmental and agency implementation of Freedom of Government Information law. They seek online publication of the number of requests filed annually, the information types, and the actual responses.

Future work could investigate and publish guidance on how to remove the obstacles that currently prevent access to government information.⁹ The independent reviewers suggest further consideration of their recommendation in the Initial Independent Review for a harmonized freedom of information regime which provides consistent management of unstructured information (records, documents, etc.) and structured data in Taiwan to address the current dual approach which users find confusing.

This commitment is not continuing in the 2nd National Action Plan.

Commitment 1-5: Information Disclosure relating to the Environment (Environmental Protection Agency (2021-2023), Ministry of Environment)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Expand Public Re-use of Open Government Data • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate |
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This commitment is assessed in Section II above.

Commitment 2-1: National Referendum Electronic Joint Signatures (Central Election Commission)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as : Protect Personal Data and Identity • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate |
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This commitment sought to grow public trust in government's online systems. It would continue work creating a more transparent national referendum process by launching an online electronic joint signatures system which protects personal data. This system had been established in 2018, but not released online as the Executive Yuan had concerns regarding information security and other issues.¹⁰

These activities were substantially completed. Work to release the source code of the authentication mechanism under an open license and link it to the API source codes was not completed.

The National Referendum Electronic Joint Signatures System¹¹ was launched on 10 April 2024, following extensive system testing and cyber security audits. 50 members of the public carried out online user testing until 30 April 2024, as recommended in the Initial Independent

Review. 80% of these system testers reported a simple and clear interface, 70% filed a petition within one minute, and 42% suggested using the mobile natural person certificate, TW FidO,¹² to facilitate filing petitions.

The Central Election Commission advises that, after evaluation, it has been deemed unsuitable to release the source code of the identity authentication mechanism at this stage. It plans to upgrade the system in 2025 and incorporate a mobile natural person certificate, TW FidO, into the system as recommended. Their decision on whether to release the source code will be re-evaluated after the system upgrade.¹³

At this stage, this commitment has moderate results. This commitment has established and tested a nationwide infrastructure with technical capacity to enable greater civic participation and raise trust between government and society. Based on public feedback, the next step is to adopt TW FidO into the system. Once this is completed, it is recommended that citizens are invited to participate in further testing before the next referendum and to reassess the release of the source code.

This commitment is not continuing in the 2nd National Action Plan.

Commitment 2-2: Youth Policy Participation (Ministry of Education)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Facilitate Youth Participation and Civics Education • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: Complete • Early results: Significant |
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This commitment's cluster is assessed in Section II above.

Commitment 2-3: Establish a Regional Revitalization Interactive Platform (National Development Council)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as : Expand Public Participation Mechanism • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate |
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This commitment sought to establish a Regional Revitalization Information Sharing Platform to provide the government's latest information related to regional revitalization and for people to share their experiences. The Executive Yuan approved the *National Strategic Plan for Local Revitalization* in January 2019 to meet the challenges of a declining population, over-urbanization, and development imbalances between rural and urban areas. Its updated 2021-2025 plan for this major policy area sought to improve overall resource use efficiency through integrating inter-departmental resources.¹⁴

These activities were substantially completed. There is no evidence that the Mentorship program milestone for better regional revitalization ideas was completed, or a collaborative section created on the website for people to share their experiences.

Launched in March 2021 and updated in May 2024, the platform presents Revitalization Cases, Ongoing Projects, Youth Empowerment Workstations, and a case map showing Public Building Spatial Preparation and Revitalization.¹⁵ A multimedia section has local regional revitalization policy promotion and media coverage videos, including local farmers talking about ten years of experience in making jam, how they applied for funding and implemented the project. Training programs targeting young people are offered. The platform is attractive, with well-written and informative news, articles, and reports. No usage statistics are available.

At this stage, this commitment has moderate results. While it is too early to assess any results from the May 2024 update, this platform provides a sound technical infrastructure. Chair Mei-Ling Chen of the Taiwan Regional Revitalization Foundation, reports that since the Executive Yuan declared 2019 as the year of regional revitalization, the term “regional revitalization” has, in just five years, evolved from a distant policy term to a familiar career option. She describes it as a “life creation” movement led by the nation to address issues related to urban-rural functionality and population distribution.¹⁶ The Ministry of Education’s Youth Development Administration’s regional revitalization practical actions through its Changemaker program are relevant to this work but have not been assessed by the independent reviewers.¹⁷

Continuing work to develop more opportunities for government and civil society groups to work together and for the public to directly share their experiences is recommended.¹⁸

This commitment is not continuing in the 2nd National Action Plan.

Commitment 2-4: Facilitate the Formation of Unions (Ministry of Labor)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Expand Public Participation Mechanism • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: <i>Substantial</i> • Early results: <i>No Notable Results</i> |
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This commitment aimed to continue work to make it easier to form labor unions by reviewing legal provisions, simplifying administrative procedures, working with local governments, and publicly promoting the role of labor unions.

These activities were substantially completed. Work to simplify the administrative process related to the union registration certificate was not undertaken.

A 2011-2021 Legal System and Practical Operation Seminar for the 10th Anniversary of the Enactment of The Major Labor Laws was held in 2021. The Ministry of Labor (MOL) and Labor departments from city and county governments met annually to discuss simplifying procedures for forming unions, and city governments provided teleconferences for laborers to prepare to form unions. Between 2021 and 2023, 9292 participants attended around 237

events where companies explained how laborers get information about the process for forming unions. From 2022-2024, the MOL provided a variety of courses about labor rights, including on the MOL's e-learning website, stage plays, a board game, and inter-departmental campaigns. It reports that, by December 2023, their efforts had reached 10.83 million people. The commitment lead advises that they have adopted the suggestion in the Initial Independent Review to simplify the procedures by collecting information from stakeholders and working with local governments. It is uncertain whether this includes the suggested employers and employer associations.

As the administrative process to simplify the union registration certificate was not completed and there is no public information describing any reviewed legal provisions nor details of labor unions being formed, at this stage there are no notable results.

Stated next steps are to collaborate with city and county governments to develop ways to simplify procedures for forming trade unions and to conduct diversified campaigns to raise awareness of union forming and workers' rights.

This commitment is not continuing in the 2nd National Action Plan.

Commitment 2-5: Open Government in the Civic Curriculum, and Empowering Teachers (Ministry of Education)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Facilitate Youth Participation and Civics Education • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Significant |
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This commitment's cluster is assessed in Section II above.

Commitment 3-1: Promote Gender-Inclusive Dialogue and Participation (Department of Gender Equality, Executive Yuan)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Increase Gender and Ethnic Group Inclusive Dialogue • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Substantial • Early results: Moderate |
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This commitment publicly promoted Taiwan's commitment to the objectives of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)¹⁹ by continuing CEDAW work with CSOs, publishing CEDAW Guidelines, activities relating to publishing its national CEDAW report, and monitoring Taiwan's target of one-third for the gender distribution of members in the committees of the Executive Yuan and directors of specified foundations.

This commitment was substantially completed. It is unclear whether all the Gender Equality Reviews of the government-funded foundations and public enterprises were conducted.

Despite early COVID restrictions, the Guidelines and Case Studies for the Public to cite CEDAW to the Administrative agencies were promulgated,²⁰ the *4th CEDAW National Report* published,²¹ and the CEDAW Education, Training and Promotion Plan implemented with the public.²² In April 2024, representatives of the five Yuans, 22 agencies and 46 NGOs attended the Mid-term Review Meeting on the Conclusions and Recommendations of Taiwan's Fourth National Report on the Implementation of CEDAW. Gender ratios data was collected and published.²³ State-owned enterprises also published their gender ratio data.

Moderate early results are indicated by the 2023 Gender Equality review of the Subordinate Agencies of the Executive Yuan's finding that nearly 90% met CEDAW evaluation standards.²⁴

The commitment lead responded to the suggestion in the Initial Independent Review to develop a mechanism for addressing non-compliance with CEDAW. A Committee consisting of outside experts and government representatives has been formed to review each case that potentially violated CEDAW and track how departments amend laws and regulations inconsistent with CEDAW. The lead also noted that some foundations and public enterprises did not meet the gender ratio requirement due to gender stereotypes and a lack of female leaders in that area.²⁵ The independent reviewers suggest work encouraging such organizations to be more active.

Stated next steps are preparing Taiwan's Fifth CEDAW Report and paying more attention to the rights and protection of disadvantaged and LGBTQ peoples.

This commitment is not continuing in the 2nd National Action Plan. The government plans to disclose "relevant information" on the website of the Gender Equality Committee of the Executive Yuan and to integrate the involvement of civil society groups into relevant plans moving forward.

Commitment 3-2: Promote New Immigrant Public Participation and Development (Ministry of the Interior)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Increase Gender and Ethnic Group Inclusive Dialogue • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: <i>Complete</i> • Early results: <i>No Notable Results</i> |
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This commitment continued the government's 2012 new immigrant program to further strengthen new immigrants' participation in public affairs and promote social inclusion in Taiwan. It built on the earlier New Southbound Policy²⁶ which offered lecturer multicultural training, coaching for tour guide examinations, vocational and special employment courses, interpretation, language teaching, and Chinese language remedial teaching opportunities. The Initial Independent Review reported that stakeholders saw substantial potential for results for

new immigrants, particularly in developing their careers, building their own way of life in Taiwan, and exercising their political rights.²⁷

This commitment's very comprehensive training milestones were completed. While the New Immigrants Development Fund has been helping immigrants for many years, there is little public evidence of notable results or impacts of this work.²⁸ The National Immigration Agency advises that the new immigrants trained on the New Immigrant Multicultural Talent Training Program are listed in the multicultural database that is open to the public, and that the multicultural training program, held May 2021 – January 2022 has helped 92 new immigrants obtain certification and become lecturers. Of these, 84 are female, and 50 are between the ages of 45 and 65, indicating that this program is benefiting immigrants from diverse backgrounds.²⁹ The independent reviewers located an online database of interpreters which is in development.³⁰ The multicultural database is in PDF format and currently contains only basic information about multicultural lecturers. If the government aims to establish connections between these lecturers and the groups or organizations that need their expertise to promote understanding among new immigrants, more detailed information is needed, and a searchable database established.³¹

An experienced stakeholder recommends stronger and collaborative connections between all relevant parties, including the Taskforce, civic groups at central and local levels, the Ministry of Interior, Ministry of Education, and the Ministry of Labor in order to achieve sustainable results. Public hearings would enable new immigrants to discuss what they need and how the current program is working for them.³² This view is reinforced by the new Taiwan Immigration Youth Alliance (TIYA), established in July 2024, whose chair noted they rarely have had the chance to participate in such discussions which "are usually defined and "imagined" by the authorities as needing assistance in certain areas.³³ Others have concerns that the New Immigrants Development Fund's funding criteria do not support small-scale and newly established new immigrant groups.³⁴ The commitment lead advises that they have acted on the recommendations in the Initial Independent Review, but no further detail was provided.

In July 2024, after the completion of this action plan, the Legislative Yuan passed the "New Immigrants Basic Act" which "aims to comprehensively enhance rights protections for new immigrants, while simultaneously responding to the demographic challenges posed by low birth rates and an aging population, and strengthening incentives for retaining and attracting talent".³⁵ It requires the Ministry of the Interior to set up a new third-level administrative agency to help new immigrants deal with issues they face in adapting to life in Taiwan, specifically to help with care, education, employment and empowerment. New immigrants are defined as foreign nationals, stateless persons, and individuals from China, Hong Kong, or Macao who are permitted to reside, reside as dependents, reside long-term or permanently in Taiwan, or whose spouses are Taiwan nationals with household registration in Taiwan. The act's protections extend to the children of new immigrants, and foreign nationals who reside in Taiwan through different immigration schemes, such as professional and investment immigration, are also covered under the definition. Overseas migrant workers in Taiwan are not covered.³⁶

Nadia Liu, chairperson of the new Taiwan Immigration Youth Alliance, said many new or second-generation immigrants "don't particularly feel very encouraged or excited" after the passing of the act. She felt that the substantial content (of the act) lacks foresight, as most of it reuses existing immigration integration measures, citing the example of the New Immigrants Development Fund, which has been in place since 2005.³⁷

Next steps are to refine new immigrant training and build up Taiwan's talent pool.

This commitment is not continuing in the 2nd National Action Plan.

Commitment 3-3: Indigenous Peoples' Cross-domain Participation and International Linkage (Council of Indigenous Peoples)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Increase Gender and Ethnic Group Inclusive Dialogue • Potential for results: Modest | <ul style="list-style-type: none"> • Completion: Complete • Early results: Moderate |
|---|---|

This commitment continued work to increase indigenous peoples' participation in local and international exchange and provide an online platform for academic workers in fields related to Austronesian studies.

The commitment activities were completed. The Council of Indigenous Peoples drew up guiding principles for improving the cultural sensitivity of indigenous peoples, created a list of experts and released the Austronesian E-Resources Gateway and database³⁸ for academic workers, published in both Chinese and English. When accessed on 9 November 2024, the Gateway listed 8,485 works by 340 researchers, offers discussion and tracking of policy proposals from indigenous peoples, and allowed live broadcasts in three languages. However, as at 17 January 2025, the website is no longer online. The 4,427 views of the Austronesian E-Resources Gateway met the commitment's target of 100 views per month. There were 18 visits in the first week of November 2024 and 116 in the most recent full month.

At this stage, this commitment has moderate results. While the low quantifiable targets were met, early public results showing increased participation by indigenous peoples in local and international exchange are unknown.

The next step is for indigenous experts and citizen groups to complete work preparing cards to enhance indigenous cultural awareness and promote them through multiple channels by 31 December 2024.

This commitment is continuing in the 2nd National Action Plan. Work considering the digital divide of indigenous people is planned.

Commitment 3-4: Promote Participation on Hakka Issues (Hakka Affairs Council)

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| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes | <ul style="list-style-type: none"> • Completion: Complete • Early results: Moderate |
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<ul style="list-style-type: none"> • This commitment was clustered as: Increase Gender and Ethnic Group Inclusive Dialogue • Potential for results: Modest 	
<p>This commitment sought to continue work to increase Hakka peoples' participation in local and international exchange.</p> <p>This commitment's activities were completed. Over 2021, participants at ten civic forums made over 130 suggestions on the draft Hakka Language Development Act. The NDC's Public Policy Online Participation Platform received over 120 opinions on governance. Professor Sun Way, National Taiwan University held civic deliberation meetings, a public deliberation meeting discussed the best way to represent the spirit and values of the Hakka people in Taiwan, and youth participants used Google online forms and online press releases. December 28 was selected as the most suitable day to celebrate the Hakka people. The online Hakka Policy Forum 2022, attended by central and local government, Hakka associations, members of industry and academics, and viewed over 12,000 times, agreed to use ethnic mainstreaming to create diversity and promote the Hakka language and multi-language diversity in the audiovisual industry. The 2023 National Hakka Conference, attended by over 1,000 people, deliberated on the next phase of the National Hakka Development Plan, and agreed to use public private participation to promote Hakka policies and sustain Hakka culture.</p> <p>At this stage, this commitment has moderate results. The independent reviewers observe increased government use of public participation on Hakka issues but found no early results of increased trust between the citizens and the state.</p> <p>In June 2024, after the completion of this action plan, the Cabinet approved a draft act to establish a national language research center with the aim of preserving and developing national languages, including Hoklo, Hakka, indigenous languages, and sign language. An Executive Yuan official stated that the center would compensate for the lack of a unit dedicated to preserving and developing sign languages and Hoklo, along with the exploration of other national tongues, including Mandarin, Hakka, and indigenous languages. The draft would now be sent to the Legislative Yuan for approval.³⁹ There is no indication that this commitment had any involvement in the establishment of this research center.</p> <p>Next steps are to adopt diversified online and offline civil participation by inviting suggestions about Hakka issues.</p> <p>This commitment is continuing in the 2nd National Action Plan.</p>	
Commitment 4-1: Enhance Political Donation Transparency (Ministry of the Interior)	
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Enhance Integrity Policies • Potential for results: Substantial 	<ul style="list-style-type: none"> • Completion: <i>Substantial</i> • Early results: <i>Moderate</i>

This commitment supported the government's intent to implement the resolutions of the 2017 Presidential Office National Conference on Judicial Reform and the United Nations Convention against Corruption. The Initial Independent Review identified it as having potential to realize promising results for open government in Taiwan: civic groups supported the actions to revise the Political Donations Act 2018 to disclose transaction information of candidates and their related parties and to impose fines for non-disclosure of information; and they looked forward to positive results at the 2022 election from the update of the political donations information system.⁴⁰

This commitment's milestones were substantially completed. The campaign fund transparency regulations report was released in 2021 to non-government members, a seminar was held on political donations and transparency of campaign finance and related issues, and there was public discussion on transparency in political donations or election funds. The October 2022 launch of the Political Donations Public Access Platform advanced open government directly by enabling political donation disclosure online. Party transactions from the 2022 local elections and candidates' political donation accounting reports were disclosed in July 2023. Four Executive Yuan review meetings of the draft amendment between 2021 and 2024 were convened, but the draft amendment was not completed.

The June 2023 amendment to the Presidential and Vice-Presidential Election and Recall Act and Public Officials Election and Recall Act, which raised facilitated election expenses transparency by requiring disclosure of publishers, sponsors, and other campaign advertisement information,⁴¹ was not an activity of this commitment.

Overall, there are moderate early results. While the Political Donations Public Access Platform has set up a sustainable infrastructure, this has not yet increased trust between citizens and the state, as the published donations disclosures occurred nine months after the election. Stakeholders applaud the public discussion and consultation but are disappointed about the lack of progress revising the Political Donations Act. The Plain Law Movement's article on September 3, 2024, discussing the risk of misuse of political donations and fake companies in Ko Wen-je's political donation's case,⁴² illustrates their frustration.

The Initial Independent Review proposed the agency set up a reference group of business and civil society groups to assess and monitor the results of this commitment.

Stated next steps are for officials to issue notices in 2024 for further review meetings in order to raise the mandatory disclosure of related party transactions to the status of a parent Act.

This commitment is continuing in the 2nd National Action Plan. The independent reviewers suggest including new work to consider other countries' progress in implementing voluntary codes of practice or other measures, should the revisions to the legislation not proceed, and to consider any procedural changes relating to disclosure on the Political Donations Public Access Platform.

Commitment 4-2: Establish and Improve the Government Procurement Integrity Platform (Ministry of Justice)

• **Verifiable:** Yes

• **Completion:** *Complete*

<ul style="list-style-type: none"> • Does it have an open government lens? Yes • This commitment was clustered as: Enhance Integrity Policies • Potential for results: Substantial 	<ul style="list-style-type: none"> • Early results: <i>Significant</i>
This commitment is assessed in Section II above.	
Commitment 4-3: Legislation of the Whistleblower Protection Act (Ministry of Justice)	
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Enhance Integrity Policies • Potential for results: Substantial 	<ul style="list-style-type: none"> • Completion: <i>Substantial</i> • Early results: <i>Moderate</i>
<p>This commitment sought to prepare a Whistleblower Protection Act to reverse a long-standing negative perception of whistleblowers, combat wrongdoing by the government and private companies, and legislate for identity confidentiality, work rights protection, personal safety, liability release and compensations for damages or injury. The Initial Independent Review identified it as having potential to realize promising results for open government in Taiwan.</p> <p>This commitment's milestones were substantially completed. In 2021, public hearings were held, the draft bill was listed as a priority for consideration in the 4th session of the 10th Legislative Yuan, and the Executive Yuan held discussion meetings. In 2022 the Review meeting of Taiwan's 2nd report under the UN Convention against Corruption included implementing the draft bill in the International Review Committee's agenda and it recommended that Taiwan legislate whistleblower protection as well as criminalization of private bribery.⁴³ In 2023, the Executive Yuan resolved to promote measures to implement the Whistleblower Protection philosophy and approved an Executive Yuan Whistleblower Project which would encourage the private sector to participate in whistleblower protection. In 2024, the 15th version of the draft Whistleblower Protection Act was submitted to the Executive Yuan for review. The May 16, 2024 schedule of the Judiciary and Organic Laws and Statutes Committee of Legislative Yuan included the draft Whistleblower Protection Act proposed by members of the Legislative Yuan.</p> <p>Despite the noteworthy work by officials since 2021 to progress the legislation, at this stage this commitment has only moderate results. Stakeholders report that the proposed act lacks political support in the Legislative Yuan and that the private sector is very resistant.⁴⁴ The 2024 Open Government Self-Assessment Report states that if public sector regulations were better formulated, the draft act would be less controversial with the public and stakeholders. It suggests incentivizing the private sector to propose incentives and favorable arguments in support of the act. It reports that the Ministry of Justice is leading work for the various agencies to work together, and that the next steps are to gather feedback from the public and modify legislative strategies where necessary.⁴⁵ The Initial Independent Review proposed the agency set up a reference group of business and civil society groups to assess and monitor the results of this commitment. The independent reviewers recommend consideration</p>	

of new work which would consider other countries' progress in implementing voluntary codes of practice or other measures.

This commitment is not continuing in the 2nd National Action Plan.

Commitment 5-1: Beneficial Ownership Transparency (Ministry of Justice)

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|---|---|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Enhance Financial Transparency • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: Complete • Early results: Moderate |
|---|---|

This commitment sought to raise public awareness of corporate transparency. It would encourage wider use of existing company registers to "prevent shell corporations' abnormal real estate transactions",⁴⁶ and require more information disclosures about charitable trusts to reduce criminal money-laundering activities. A connected but not monitored activity was for the Ministry of Economic Affairs to work towards corporate transparency and establish a mechanism for beneficial ownership register as recommended by the Financial Action Task Force (FATF) recommendation 24.⁴⁷

The commitment's primary activities were completed. There was active work to increase the number of queries on the Company Transparency Platform and searches on FindBiz, the Trust Association set up a Charitable Trust Section to its website to disclose information on charitable trusts handled by the trust industry on a quarterly basis, and anti-money laundering courses were held.

Company queries increased from 126,000 in 2021 to 146,000 in 2022 and 141,000 in 2023 and 57,000 through to May 2024, totaling over 470,000. Searches on Findbiz between January 2021 and 16 May 2024 reached over 1 billion. Activities on both platforms seem to have peaked in 2022, then continued an earlier pattern. Additionally, following the Initial Independent Review's recommendation to develop a training program explaining the purpose and benefits of anti-money laundering to public servants, over 170,000 participants attended anti-money-laundering training courses organized by the Financial Institutions and Designated Non-Financial Businesses and Professions. The draft amendment of the Trust Law, passed by the Executive Yuan, and submitted to the Legislative Yuan for deliberation on April 22, 2021, has not progressed.

This extensive work by officials to encourage wider use of the existing platforms and publicize money-laundering has had moderate early results. They are not significant, however, due to the Legislative Yuan's lack of progress on the draft amendment of the 2009 Trust Law. The new Charitable Trust section set up on the Trust Association's website is unable to publicize relevant disclosure norms to trust enterprises.⁴⁸

The related work by the Ministry of Economic Affairs to establish a mechanism for a beneficial ownership register has not progressed. A stakeholder has noted that Taiwan's Corruption Perceptions Index score dropped from 68 to 67 in 2023⁴⁹ and suggested that the lack of progress on beneficial ownership transparency could be one of the reasons for this decline.⁵⁰

Stakeholders advise that the government is now trying to define what a beneficial owner is, and that the legislative progress is being restricted by private businesses that seriously oppose change.⁵¹ The independent reviewers recommend new work to consider other countries' progress in implementing voluntary codes of practice and other measures relating to beneficial ownership transparency.

This commitment is not continuing in the 2nd National Action Plan.

Commitment 5-2: Financial Transparency of Religious Groups (Ministry of the Interior)

- | | |
|---|--|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment was clustered as: Enhance Financial Transparency • Potential for results: Substantial | <ul style="list-style-type: none"> • Completion: <i>Substantial</i> • Early results: <i>No Notable Results</i> |
|---|--|

This commitment promoted financial supervision, financial integrity, anti-money laundering (AML), financial transparency and other work regarding religious organizations, and aimed to build a more complete AML mechanism. As Article 75 of Taiwan's 2019 Foundations Act excludes religious foundations from its provisions,⁵² this commitment introduced other mechanisms to eliminate laundering money through religious foundations. Concerns about international financial support for some religious groups was also considered a national security issue as some religious groups are seen as very powerful. It was part of the Enhance Financial Transparency Cluster which the Initial Independent Review identified as having the potential to realize promising results for open government in Taiwan.

Implementation of this commitment was substantially completed. Actions to compile two anti-money laundering and combating the financing of terrorism (AML/ CFT) reports of national religious foundations between 2021 and 2024 were not completed. Stakeholder feedback also sought public evidence about some of the audit work, for example, the targets for the audits and what items were audited.⁵³

At this stage, there are no notable results. Next steps could be to develop more opportunities for government and civil society groups to work together. Transparency International Taiwan suggests that the government could help religious groups develop their own internal audit system first and also include religious groups in the Foundations Act to enhance financial transparency.⁵⁴

The commitment lead advises that they have acted on the recommendations in the Initial Independent Review, but no further detail was provided.

The government advises that a final decision is pending on whether this commitment will continue in the 2nd National Action Plan.

¹ Editorial notes:

1. For commitments that are clustered: The assessment of potential for results and “Early Results” was initially conducted at the cluster level, rather than the individual commitment level. However, where there was significant variation in results in the cluster, the potential for results was assessed at the commitment level.
2. Commitments’ short titles may have been edited for brevity. For the complete text of commitments, see Taiwan’s open government national action plan.
https://www.ndc.gov.tw/en/Content_List.aspx?n=0DA7FCB068C7ECF5
3. For more information on the assessment of the commitments’ design, see the Initial Independent Review of the Taiwan Open Government National Action Plan 2021-2024.
<https://ws.ndc.gov.tw/Download.ashx?u=LzAwMS9hZG1pbmlzdHJhdG9yLzEwL3JlbGZpbGUvMC8xNTA5MS80M2UyNzFiNC0zMjIyLTRkMGltYTQ3Yi1kZGM1M2Q4NWQ3Y2MucGRm&n=SW5pdGlhbCBJbmRlcGVuZGVudCBSZXZpZXcgb2YgdGhlIFRhaXdhbiBPcGVuIEdvdmVybml1bnQgTmF0aW9uYWwgQWN0aW9uIFBsYW4gMjAyMS0yMDI0LnBkZg%3D%3D&icon=.pdf> or
<https://www.wgtn.ac.nz/igps/publications/working-papers/Taiwan-Initial-Results-Report-Final-Version-12-Oct-2022-WP.pdf>
4. For more information on the Independent Reviewers’ earlier co-creation and participation recommendations, see also Keitha Booth and Mei Jen Hung. Taiwan Open Government Co-creation Brief. 2024. <https://trustdemocracy.nz/taiwan-ogp-co-creation-brief-2024/>

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