Review of Taiwan's Fifth Report on the Implementation of CEDAW

CONCLUSIONS AND RECOMMENDATIONS

of the International Review Committee

17th July, 2026

A. INTRODUCTION

1. The Government of Taiwan, although positioned outside the United Nations system, signed the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 2007. The Legislative Yuan subsequently promulgated the 2011 Enforcement Act of CEDAW which entered into force on 1 January 2012. This unique step places Taiwan in a distinctive position in the international human rights landscape and demonstrates Taiwan's voluntary commitment to the same human rights standards that bind the 189 States parties to the Convention worldwide. The Enforcement Act gives CEDAW full effect in domestic law and obligates the Government to submit a national report every four years for examination by an International Review Committee (IRC) of independent experts, drawing on and involving diverse experts including the academia and civil society organization representatives in the review exercise at every stage.

2. This milestone Fifth CEDAW Review, is conducted at the historic 15th Anniversary of the promulgated Enforcement Act coinciding with the 45th Anniversary of the entering into force of CEDAW, by an International Review Committee (IRC) of five independent experts comprising current and former CEDAW Committee members. The IRC members invited by the Government of Taiwan to conduct the review operating in procedures mirroring those of the United Nations CEDAW Committee were: Ms. Marion Bethel (Bahamas), Ms. Leticia Bonifaz Alfonzo (Mexico), Mr. Niklas Bruun (Finland), and Ms. Heisoo Shin (Republic of Korea), whose earlier stewardship was instrumental in establishing the Taiwan Independent CEDAW Review model itself and Ms. Esther Eghobamien-Mshelia (Nigeria), Chair of the Fifth IRC. All members served in their individual capacities.

3. The IRC received Taiwan's Fifth National Report, covering the period 2021–2024, on 26 January 2026, while the Independent Opinion of the National Human Rights Commission (NHRC) was submitted on 12 February 2026 with 21 public parallel/shadow reports from civil society organizations. Having examined the Report alongside the Independent opinion and CSO reports, the IRC transmitted its List of Issues to the Government on 21 April 2026; the Government's full Replies followed on 22 May 2026, with the NHRC's Parallel Replies and NGO/CSO Parallel Responses received on 15 June and 19 June 2026 respectively.

4. Convened from 13 to 17 July 2026 at the Howard Civil Service International House in Taipei, the Fifth Review Opening Ceremony held on Monday, 13 July kicked off the five-day review exercise. This was followed immediately by two days of intensive public dialogues with the five Yuans, over five dialogue sessions spanning the 13 and 14 July 2026, with the participation of 416 participants. Additional sessions were held with officials from the Legislative Yuan, and the Deputy Chairperson of the National Human Rights Commission along with 6 Commissioners and 9 other officials. Four formal public meetings with 74 Civil Society Organizations and 387 Government Representatives were held during the same period along with one closed informal lunch briefing session with CSOs. The IRC then held private technical meetings to develop and finalize its Observations and Concluding Recommendations from 15th -16th July, 2026. This culminated in a press conference held in the morning of the 17th July to present the Conclusions and Recommendations of the Fifth Taiwan CEDAW Review.

5. The IRC conveys its profound appreciation to the Department of Gender Equality of the Executive Yuan for the extensive efforts dedicated to facilitating the review process. It salutes the Government for the professionalism, transparency and hospitality extended throughout the assignment, especially

by designating officials, sharing of data and willingness to open Government processes to the IRC scrutiny. Sincere gratitude is owed to Premier Cho Jung-tai for his support towards the CEDAW review. The IRC also expresses heartfelt appreciation to Minister Without Portfolio Lin Min-hsin for his leadership and sincere participation in and conduct of the two-day dialogue which was characterized with frank, open and constructive engagement with the IRC. Appreciation is also extended to the main high-level officials of the Government of Taiwan across ministries, departments and agencies for enriching the review with their active participation. Commendation is also given to Legislator Fan Yun and other members of the Legislative Yuan for their vibrant participation in the review dialogue.

6. The IRC also expresses sincere thanks to the NHRC Vice Chairperson Chi Hui-jung, Commissioner Kao Yung-cheng and other NHRC Commissioners for their participation, written submissions and the invitation by the NHRC to the exchange with the IRC on 17th July. Special gratitude goes to all participating NGOs whose written submissions prior to the review dialogue, oral statements, constructive feedback and sustained advocacy enriched this Review at every stage and was highly valuable to the IRC.

7. As in previous cycles, the IRC underscores that given the intersecting nature of gender equality issues and rapidly changing global landscape due to digital technologies and Artificial Intelligence (AI) that is revolutionizing the world, these Conclusions and Recommendations cannot capture the full breadth of issues raised during the course of this Review.

B. GENERAL OBSERVATIONS

8. This Fifth Review as earlier stated coincides with the 15th Anniversary of Taiwan's CEDAW engagement, and occurs as the Committee marks 45 years since the Convention's adoption by the UN General Assembly. Five national reports, five independent reviews and more than two decades of sustained, good faith engagement reflects three qualities that the IRC finds to be evidently at work in Taiwan: Commitment, Consistency and Collaboration between Government, as duty bearers, and women and girls as rights holders. The IRC further notes that Taiwan's gender equality agenda also intersects with the pursuit of the global 2030 Sustainable Development Agenda, the rapid unfolding of the Digital Era and the UN Future Pact agreement of 2024. It encourages the Government to leverage these linkages, particularly SDG 5 targets on gender equality to shape explicit and measurable results within its own domestic reporting architecture.

9. The Government's continuing, legal screening exercise and reforms remains commendable. 36,205 laws and regulations have been reviewed against CEDAW and its General Recommendations, of which 272 were found to be non-compliant while 263 of these have since been amended, leaving 9 regulatory instruments still outstanding. The IRC understands the challenges of building national consensus on critical issues like the rights of migrant women workers, gender recognition, traditional/ancestral clan worship guilds, inheritance and family relations. However, the IRC also recognizes the need to take decisive actions without delay in these fields to ensure women rights guaranteed in Taiwan’s constitution and legislations.

10. Since the Fourth Review, Taiwan has recorded wide-ranging sets of advances such as the Stalking and Harassment Prevention Act; post-#MeToo amendments to the Gender Equality in Employment Act, the Sexual Assault Crime Prevention Act and the Domestic Violence Prevention Act. Government also established the Sexual Image Processing Center to address non-consensual image abuse; launched the first cross ministerial National Action Plan on Gender-Based Violence in March 2025; expanded protections for same-sex marriage and joint adoption; and recorded an August 2024 court ruling recognizing a transgender woman's right to legal gender recognition without surgery. These accomplishments accord Taiwan a sixth place globally and first in Asia ranking on the OECD Social Institutions and Gender Index in 2023, marking its first year of inclusion in the ranking. Taiwan also

within this period, developed its own EU-benchmarked Gender Equality Index and achieved a Legislative Yuan in which over 41 percent of seats are now held by women, the highest proportion in Asia and a clear step toward the 50:50 parity standard of CEDAW General Recommendation No. 40 on Equal and Inclusive Representation of Women in Decision-making Systems.

11. The IRC nonetheless reiterates a concern first raised at the Fourth Review, i.e. the institutional independence of the NHRC from the Control Yuan, and the clarity, mandate, operational thrust and resourcing of its CEDAW monitoring functions which needs further demonstration of compliance with the Paris Principles. Also given that Taiwan women have no access to CEDAW's Optional Protocol or its individual communication or inquiry procedures, a genuinely independent and adequately resourced NHRC remains the principal domestic safeguard through which CEDAW compliance can be tested beyond the goodwill of successive governments.

12. Taiwan's structural challenges are increasingly concentrated in its most technologically advanced sectors, precisely where the country carries significant global influence. As the source of more than 60 percent of the world's semiconductors and digital hardware, Taiwan sits at the centre of debates that members of the IRC engaged directly at the Geneva Global Dialogue on AI Governance, where it was agreed without dissent that there can be no genuinely human rights-based AI governance without the full implementation of CEDAW. Yet women in Taiwan hold only 12 percent of management positions in the companies powering the Tech industry, against 37 percent of its workforce; the gender pay gap, 15.8 percent in 2024, has since widened further to 16.1 percent in 2025. Presently, over 280,000 migrant women sustains Taiwan's care economy that undergird the nation's human capital formation and productivity market remain outside the Labour Standards Act, with no minimum wage, no overtime and no guaranteed rest day. The IRC regards this as more than a labour market or protection gap but a weakness in efforts at Cascading, Customization and Coordination of gender equality principles and practice into the pipeline that Taiwan must build to meet both CEDAW's substantive equality standards and SDG 9's call for inclusive, sustainable industrialization.

13. Data gaps and insufficient rights protection persist for Taiwan's most structurally excluded and an indigenous women population of approximately 360,000 across sixteen recognized Tribes. Additionally, there exist 570,596 women with disabilities and more than 400,000 women migrant workers, predominantly Southeast Asian women, whose circumstances the mainstream gender equality framework does not yet adequately address. The exclusion of migrant caregivers from core labour protections, failure to value and compute the unpaid care economy, primarily undertaken by women, as well as absence of national standards on work valuation are the clearest illustration of lingering gaps that warrant urgent and targeted remedies.

C. OBSERVATION AND RECOMMENDATIONS ON ARTICLES OF THE CONVENTIONS

Articles 1 and 2

The legal status and implementation of CEDAW

14. In the Fourth Review, the IRC welcomed the incorporation of the Convention into domestic law through the CEDAW Enforcement Act, which represents an important milestone in strengthening the domestic legal status of women's rights. In this Fifth Review, the IRC welcomed the Government's efforts to review legislation for consistency with the Convention. Nevertheless, the IRC notes that concerns raised during previous reviews remain only partially addressed.

15. **The IRC recommends that the Government establish permanent mechanisms to review legislative drafts and proposals before adoption and to receive complaints concerning violations of rights**

protected under the Convention in order to ensure consistent implementation across all branches of government and the public and private sectors.

Comprehensive legislation on gender equality

16. The IRC notes the ongoing drafting of comprehensive anti-discrimination legislation. While noting that consultations have been taking place with a wide range of stakeholders, the IRC is however deeply concerned that this process has now been under discussion for more than a decade.

17. **The IRC recommends that the Government:**

(a) Strengthen the constitutional framework to include an explicit prohibition of discrimination against women and a constitutional guarantee of substantive equality between women and men fully consistent with Articles 1 and 2 of the Convention;

(b) Enact a comprehensive anti-discrimination legislation which includes the definition of discrimination against women in line with Article 1 of CEDAW, explicitly addressing all forms of sex and gender based discrimination of against women, which would include de jure and de facto as well as direct, indirect, multiple and intersecting forms of discrimination, and discrimination by public and private actors and also provide temporary special measures to accelerate the achievement of substantive equality; and

(c) Establish a streamlined process of receiving complaints, settlements and litigation regarding sex and gender-based discrimination, harassment and hate speech pending the adoption of a new comprehensive anti-discrimination legislation;

(d) Amend expeditiously, all remaining discriminatory laws and regulations to ensure substantive equality.

Application of CEDAW in domestic courts

18. The IRC welcomes the considerable efforts undertaken by the Judicial Yuan, the Ministry of Justice and other institutions to strengthen the understanding of the Convention within the judiciary. The inclusion of CEDAW in mandatory judicial training, the development of a Reference Manual for judges, specialized training programmes, and the incorporation of the Convention into legal education all represent significant progress. However, it remains uncertain whether these initiatives have resulted in the systematic application of the Convention by domestic courts or whether they have become fully institutionalized.

19. **The IRC recommends that:**

(a) The training of the judiciary on human rights treaties, in particular CEDAW, be continuous and systematic in regard to capacity building for judges and prosecutors;

(b) A comprehensive review and evaluation of this issue be undertaken to determine the challenges the judiciary faces in invoking CEDAW in its judgements and rulings; and

(c) Judicial protocols and tools be established to guide the application and monitoring of CEDAW across the judiciary.

National Human Rights Commission

20. The IRC welcomes the submission of the NHRC of its Independent Opinions on the Fifth National CEDAW Report and on the Government's Replies to the List of Issues, and its active participation in the dialogue with the IRC. However, it remains unclear how the NHRC distinguishes itself from the Control

Yuan and maintains its operational independence. Although the IRC notes the information provided during the dialogue that methods for independently handling of complaints are still being formulated, the IRC is however deeply concerned about the drastic 96% reduction in the NHRC budget allocation and its overall implication for effective performance.

21. **The IRC recommends that**
(a) The NHRC develops, without delay, its methods for independently receiving and handling complaints of human rights violations, including the possibility of providing direct redress for victims of such violations; and
(b) The Government enact legislation to guarantee the independence and full resourcing of the NHRC and grant it full powers to compel the public and private sectors to cooperate with investigation, cease discriminatory conduct and directly provide remedies.

Access to justice and remedies
22. The IRC welcomes the recent efforts to strengthen complaint procedures under the Sexual Harassment Prevention Act, the Gender Equality in Employment Act and the Gender Equity Education Act. These reforms represent important progress in specific sectors. Nevertheless, it remains unclear of the effectiveness of the Executive Yuan Gender Equality Complaint Mailbox and whether women whose rights are violated outside these legislative frameworks have access to a comprehensive and coordinated system of remedies under the Convention.

23. **The IRC recommends that the government consider the establishment of a comprehensive cross-sector complaints mechanism capable of addressing violations of women's rights including intersecting forms of discrimination in alignment with General Recommendation 33 on Women's Access to Justice under the Convention.**

Article 3
National machinery on the advancement of women
24. The IRC recognizes the Government's efforts in positioning the national gender machinery at a level above ministries for lateral/vertical oversight and authority and commends the Gender Equality "Guidance, Evaluation, and Incentive Plan for the Executive Yuan", Municipalities, County/City Governments, and the Gender Equality Golden Carnation Awards, comprising the Progress, Innovation, Deep Cultivation and Contribution awards. It applauds gender budget provisions in over 30 agencies but notes with concern, significant gender budget cuts particularly the Executive Yuan, Ministry of National Defense and National Council for Development which suffered 23.33%, 6.14% and 80.14% reduction respectively. The IRC continues to be concerned about the absence of rigorous accountability mechanisms, effective surveillance system and systematized follow-up and appraisal regiment to facilitate gap identification, customization and localization of CEDAW in principle and practice to meet specific sectoral needs of women and girls especially women with disabilities, rural, indigenous and migrant women, LBTI and other structurally excluded groups of women.

25. The IRC in line with CEDAW General Recommendation No. 6 on national machineries for women, guidance provided in the Beijing platform for Action and the UN Pact for the Future recommends that the Government:

a) **Strengthen the operational modalities of the Department for more effective whole-of-society coordination approach, transformative outcomes and impact assessment of the implementation of the Gender Equality Enforcement Act, CEDAW Convention and related sectoral legislation including the Gender Equality Promotion Plan (2026-2029) of the Ministry of Digital Affairs;**
b) **Strengthen a 2year follow-up mechanism to the CEDAW International review process to improve regulatory and accountability mechanisms as well as benchmarks for realizing public and private sector gender targets and mandatory budget pre-conditionalities and enforcement mechanisms that are linked with national development plan priorities particularly in the security and digital economy sectors to enhance service delivery and rights protection for all categories of women in the global context of peace and security and revolutionary world of Digital technologies and Artificial Intelligence (AI);**
c) **Develop a National Action Plan on UNSCR 1325 on Women Peace and Security;**
d) **Actualize the CEDAW Incentive Plan for Municipalities, Counties and City Governments through adopting of the Global Cities for CEDAW framework and model to localise the meaningful implementation of the Convention and concretize the practical reach and impact of CEDAW in the real lived experiences of women across Taiwan especially for rural and indigenous people, the disabled and structurally excluded groups of women; and**
e) **Review and update disaggregated data collection, targeted gender indicators and performance evaluation systems to ensure robustness and synergy of efforts, better address intersecting and emerging gender concerns and to provide regulatory linked incentives for all stakeholders including public and private sector organizations while ensuring the engagement and full participation of women's NGOs, private sector and structurally excluded groups of women.**

Article 4
Temporary special measures

26. The IRC notes the increasing representation of women in leadership and decision-making levels in the public and private sector. It applauds the attainment of 41 percent female representation in the Legislative Yuan reflecting a progressive step towards the CEDAW GR 40 standard of Parity 50:50 in leadership and governance and ongoing measures to address gender disparities in core sectors and "intersectional disadvantages" faced by structurally disadvantaged and marginalized groups of women through existing legislation, policies and plans.

27. The IRC recommends that the Government accelerate efforts to achieve substantive gender equality through capacity building for public officials and the private sector on the value addition of strategic temporary special measures beyond numeric quotas to harnessing the human capital assets of all women. It recommends the expedited use of inclusive governance models and pathways such as recruitment, accelerated promotion and special measures to redress imbalance in the Executive Yuan Cabinet, the Council of Indigenous Peoples and to increase women's meaningful participation in its effort to mitigate climate change impacts under the Green Growth Net-Zero 2050 emission targets. It further recommends the embedding of deliberate, innovative, economic empowerment gender approaches within the environment industry's green transformation programme and the ten AI initiatives promotion plan geared at implementing the Taiwan Artificial Intelligence Basic Act under the coordination of the National Development Council and jointly promoted by relevant

ministries and agencies, including the Ministry of Economic Affairs, the Ministry of Digital Affairs, and the National Science and Technology Council.

Article 5

Gender stereotypes

28. The IRC welcomes the numerous initiatives undertaken to challenge gender stereotypes, including public awareness campaigns, educational reforms, cultural initiatives, and efforts to reduce occupational segregation, improve family sharing responsibilities between men and women and promote women's participation in traditionally male-dominated sectors.

29. The IRC recommends that the Government adopt a comprehensive policy, strategy and programme to address discriminatory gender stereotypes and patriarchal attitudes deeply embedded in social structures and service delivery, inclusive of systematic training of public officials, the judiciary and media professionals, to promote gender-responsive media reporting, and to address gender stereotypes, both online and offline, affecting women and girls in structurally marginalized situations, including indigenous women, migrant women, women with disabilities, older women and LBTI.

Gender-based violence against women and girls

30. The IRC welcomes the considerable efforts undertaken by the State party since the Fourth Review to strengthen its legislative and policy framework. The IRC note, in particular, the adoption of the National Action Plan for Gender-Based Violence Prevention (2025), the amendments to the Domestic Violence Prevention Act, the Sexual Harassment Prevention Act, the Gender Equality in Employment Act, the Gender Equity Education Act, as well as reforms to legislation addressing sexual assault, stalking and technology-facilitated gender-based violence. The IRC further notes continuing reports of victim-blaming narratives, particularly in media coverage of gender-based violence, and remains concerned that many of the measures adopted appear to focus primarily on awareness-raising rather than addressing the root causes of gender-based violence and the underlying patriarchal norms that perpetuate discrimination and gender-based violence.

31. **The IRC recommends that in accordance with CEDAW General Recommendation No. 35 on Gender-based Violence Against Women, updating its General Recommendation No. 19, the Government through its National Action Plan on gender-based violence:**

(a) Recognize and incorporate in its legal framework that gender-based violence is a manifestation of gender inequality and discrimination within the meaning of the Convention and that implementation and enforcement of legislation now requires a comprehensive and integrated approach;

(b) Adopt comprehensive and coordinated policies to identify, respond to and eliminate the structural and root causes of all forms of gender-based violence and ensure coordination across sectors, including by establishing clear accountability and monitoring mechanisms;

(c) Develop effective measures to prevent all forms of gender-based violence, equally protect all women and girls and prosecute and punish perpetrators;

(d) Strengthen access to justice for survivors, including through trauma-informed investigations and judicial proceedings, systematic monitoring of prosecution outcomes, and measures to combat victim-blaming attitudes in compliance with the principles set out in General Recommendation No. 33 on Women's Access to Justice and General Recommendation No. 35;
(e) Allocate sufficient budgetary resources to combatting gender-based violence and adequately train judicial and law enforcement officers and social services personnel to this effect; and
(f) Regularly collect and publish data on gender-based violence against women disaggregated by type of violence, relationship to the perpetrator, age, disability, ethnicity of the victim and the perpetrator, type of complaint, prosecution and conviction rates and type of sentence and reparations appropriated.

Domestic violence
32. The IRC welcomes the amendments made to the Domestic Violence Prevention Act, the strengthening of protection orders, the establishment of cross-sector safety networks and the expansion of services available to victims. These represent important advances in the protection of women experiencing domestic violence, however the IRC is concerned about the increasing prevalence rate of violence.

33. The IRC recommends that the Government:
(a) Ensure that the amendments to the Domestic Violence Prevention Act are effectively implemented and enforced through adequate resources, coordinated implementation and effective monitoring;
(b) Strengthen perpetrator programmes, improve coordination between relevant authorities, and ensure that protection orders provide timely and effective protection to victims, in accordance with the Government's due diligence obligations under the Convention with due regard to effective protection following the issuance of protection orders, especially for victims in rural areas and for structurally marginalized women including indigenous and immigrant women, women with disabilities who remain disproportionately affected; and
(c) Take effective precautions in divorce mediations involving domestic violence cases to ensure women's safety and provide adequate gender-sensitive training for mediators.

Article 6
Trafficking in women and exploitation of prostitution of women
34. The Social Order Maintenance Act prescribes that sex service providers and clients who engage in sexual transactions, soliciting or procuring for prostitution outside the sex districts are to be punished with fines. So far, no local government has designated sex districts, and each year thousands of women in sex trade are punished. The IRC is concerned that the legal system governing sex trade is not functioning properly, and women who provide sexual services are not adequately assisted in meeting their needs for health, welfare, housing, education or alternative livelihood.

35. The IRC recommends that the Government:
(a) Undertake legal and policy reforms aimed at decriminalization of women in the sex trade so that they are not stigmatized;
(b) Provide the necessary assistance so that women sex service providers are not discriminated in getting health care, housing, education and other necessary social services; and
(c) Create support networks and a system involving all stakeholders including social workers, health professionals, educators, and the civil society, for those women who are willing to leave the sex

industry and seek alternative livelihood.

Public education on military sexual slavery

36. The IRC notes the atrocities experienced by women who were forced into military sexual slavery by Japan during World War 2. This remains a part of Taiwanese history which needs to be properly documented and preserved. The IRC further notes that the last victim has passed away in 2023, and the history of Taiwanese 'comfort women' is no longer included in the national curriculum guidelines. The IRC is concerned that education of the public on the sufferings of women in the military sexual slavery system is solely left to the civil society, without government recognition and affirmation of its place in national history, and provision of adequate and consistent support from the government.

37. The IRC recommends that the Government provide necessary education for the public on the women's historical sufferings of the military sexual slavery, including through commemorative activities and exhibitions, reviving educational curriculum at schools, establishing a national museum on women's history and providing enough funding to the civil society for their outreach activities and operation of the AMA Museum.

Article 7

Women's representation in political and public decision-making

38. The IRC welcomes the progress achieved in women's political participation. However it is concerned that while the percentage of women has increased, it is not the same across all public spheres, and it is still far from parity.

39. **The IRC recommends that the Government:**

a) Adopt and fully achieve the 50:50 parity goal in line with CEDAW General Recommendation 40;

b) Increase the representation of women at Cabinet level and other leadership positions including at the local level; and

c) Provide incentives to political parties to enhance women's participation in the electoral process, and implement training courses to promote women leadership.

Participation of structurally marginalized women in leadership and decision-making

40. The IRC notes that women with disabilities, indigenous, New Immigrant and migrant women remain almost entirely absent from political processes and face numerous obstacles when participating in elections and public affairs including in particular at the local level.

41. The IRC recommends that the Government:

(a) Take steps to eliminate all barriers to the participation of structurally marginalized women in leadership and decision making; and

(b) Provide comprehensive support measures for women with disabilities to participate in political and public life, including accessible environments, accessible information, transportation, personal assistance services, reasonable accommodation and other necessary support including monitoring mechanisms.

Political violence against women

42. The IRC notes with concern that political violence against women, including online harassment of female candidates, is a deterrent to women's political participation. It further notes that the 2024 Taiwanese elections were marked by documented gendered online attacks on female politicians.

43. **The IRC recommends that the Government:**

(a) Take measures to prevent political violence against women wishing to engage in political activities, including digital violence, and to prevent harassment and hate speech directed at them; and

(b) Establish channels for reporting political violence and implement effective sanctions against perpetrators.

Article 8

Women in the diplomatic arena

44. The IRC notes with concern that Taiwan's economic and cultural representative offices worldwide remain male dominated at the senior level.

45. The IRC recommends that the Government take necessary steps to increase the participation of women at senior level in diplomatic and consular posts, establish mentorship for young women choosing a diplomatic career, and raise the profile of women role models.

Article 9

Nationality

46. The IRC welcomes the efforts undertaken by the Government since the Fourth Review to strengthen the protection of new immigrant women and their children. It notes, in particular, the clarification of the "no illicit or illegal behavior" criterion under the Nationality Act, the establishment of objective assessment criteria, the expansion of welfare and legal support through the New Immigrant Care and Services Measures, the amendment to the Immigration Act concerning residence permits for certain new immigrants, and recent amendments to the Nationality Act to improve the protection of stateless children. These developments represent important progress towards strengthening the rights of immigrant women and their families. However, the IRC remains concerned about effective implementation of available provisions.

47. The IRC recommends that the Government:

(a) Enforce and monitor the implementation of the revised Nationality Act to ensure that the "no illicit or illegal behavior" criterion is applied consistently and without direct or indirect discrimination against immigrant women; and

(b) Establish mechanisms to monitor the practical impact of these reforms, including access to effective remedies where applications are refused.

Residence rights and family unity

48. The IRC welcomes the 2023 amendment to the Immigration Act, which expands residency rights for certain categories of immigrant women, including those whose spouse has died or those maintaining custody or regular contact with their children. However, the IRC recalls that concerns were previously expressed regarding the residency rights of divorced migrant spouses and the possible impact of immigration rules on women's autonomy and parental rights.

49. **The IRC recommends that the Government ensure:**

(a) That women's residency status and parental rights are not dependent upon remaining in abusive or coercive relationships and that the best interests of children are fully protected;

(b) The long-term sustainability and institutionalization of these measures, including binding legislative frameworks, dedicated budgetary allocations and effective monitoring and accountability mechanisms; and

(c) **The equal enjoyment of family rights by all children, particularly those growing up in diverse family structures**.

Article 10
Equality in education

50. The IRC commends the Government for its efforts to tackle the strong gender segregation in the educational system among others by encouraging women to engage in STEM fields and STEM related interdisciplinary research. The IRC also welcomes the efforts to create a women-friendly learning and research environment and emphasizes, that a women-friendly learning and research environment should also include gender-friendly space requirements. The IRC is concerned about the situation of vulnerable groups of women in the education system including the impact and gender implications of the massive technological changes which the higher educational system is undergoing with a partial transition to online learning as well as the AI creation and use of knowledge.

51. The IRC recommends that the Government:
(a) Continue its efforts to combat segregation in the educational system;
(b) Pay special attention to gender-friendly restrooms and all gender restrooms which are a matter of concern among students and the civil society;
(c) Intensify its efforts to support vulnerable groups which tend to fall outside of the educational system, especially stateless children of migrant workers (particularly those aged 15 and over), teenage girls and students who are pregnant, have been pregnant or have children and girls and young women with disabilities; and
(d) Commission a comprehensive multi-disciplinary study on the gendered impact of technological change on higher education.

Gender Studies

52. The IRC strongly welcomes the Government support of specific gender studies graduate institutes at three universities, National Kaohsiung Normal University, Kaohsiung Medical University and Shih Hsin University and the promotion of courses related to gender equality issues in other universities and colleges. The IRC, however, notes that the present funding for these institutes have been granted for three years from 2024.

53.The IRC recommends the Government:
(a) Ensure that the planned measures to fund and integrate the project-based gender studies graduate institutes at the three universities as a part of the basic curriculum on a permanent basis will be fully implemented with effect from 2027; and
(b) Expand and support graduate institutes for Gender Studies in more Universities and ensure regional balance.

Article 11
Employment

54. The IRC commends the Government for the revision of the Gender Equality in Employment Act and the adoption of the Stalking and Harassment Prevention Act which aim to establish a competent and reliable sexual harassment prevention system also in the work place. The IRC also welcomes the steps taken to

increase the number of days for paid paternity leave and other steps taken to establish a more family-friendly workplace. In spite of the steps taken, many concerns remain while no significant steps have been taken regarding the implementation of the principle of equal pay for work of equal value, and much work remains to be done for the balancing of family, childcare and work. The IRC is also concerned about the continued gender stereotyping, vertical and horizontal job segregation and the lack of implementation of the 2022 IRC recommendations.

55. The IRC recommends that the Government:
(a) Amend the legislation in order to require equal pay for work of equal value instead of only for equal (or the same) work, in accordance with CEDAW and established International Labour Organisation (ILO) standards which require that equal pay must be secured also for very different kinds of jobs when these jobs are of equal value;
(b) Reduce the gender pay gap by promoting wage transparency and by introducing job evaluation schemes and a long-term program for improving wages in female dominated areas;
(c) Initiate a comprehensive reform of the national system for maternity and parental leave as well as for childcare services by involving all stakeholders and in particular employers and the private business community with the view to addressing the exceptionally low birth rate in Taiwan; and
(d) Take steps to expand affordable, high quality, universal and non-profit public childcare services, as part of its programme in order to increase female labour-force participation rate.

Female Domestic workers
56. The IRC is concerned that there is no progress regarding the legal protection of the approximately 280,000 foreign domestic female workers in Taiwan and their children born in Taiwan. The IRC is seriously concerned that no steps have been taken to remedy the institutional shortcomings of this large group of female migrant domestic workers.

57. The IRC recommends that the Government expedite the incorporation of ILO Convention No 189 on domestic workers into Taiwanese law as well as increase the support given to those for whom home-based caregiving is essential.

Women with disabilities in employment
58. The IRC is concerned about the situation of women with disabilities in the Taiwanese labour market. The labour force participation rate for women with disabilities is as low as 16.7% and clearly lower than that of men with disabilities. The IRC welcomes the "Administrative Guidance on Reasonable Accommodation in the Workplace for Persons with Disabilities" of July 2025. The IRC is further concerned that on a legislative level there is no clear definition of the concept of "reasonable accommodation" or for the criteria for its determination. Therefore, it is not clearly established that the denial of reasonable accommodation in the workplace by the employer constitutes discrimination.

59. The IRC recommends that the Government:
(a) Amend the relevant legislation in order to explicitly recognize that the denial of reasonable accommodation is a form of discrimination in line with the requirements under the Convention on the Rights of Persons with Disabilities (CRPD); and
(b) Establish effective, accessible and enforceable complaint and remedy mechanisms in the cases of such discrimination.

National Action Plan on Business and Human Rights
60. The IRC welcomes the "National Action Plan on Business and Human Rights" and notes its potential in increasing the protection of the most vulnerable groups in the labour market. The IRC is concerned that the new digital technology makes it possible to create new ways of exploiting and controlling vulnerable

female workers among others, through so-called platform work. The ”Reference Guidelines for Enterprises on the Prevention of Forced Labour” under the “National Action Plan on Business and Human Rights”, which has to be implemented by the Ministry of Labour is therefore an important initiative. The IRC is concerned that the traditional concept of forced labour which was developed before modern technology made it possible to exercise coercion and control of work in new forms.

61.The IRC recommends that the Government include not only forced labour but also the worst forms of work-related exploitation in the existing guidelines.

Article 12
Health

62. The IRC recognizes that Taiwan has a universal national health insurance system providing comprehensive protection to citizens, covering reproductive healthcare, maternal health services and mental health. The IRC however, is concerned that structurally marginalized groups of women face significant barriers to healthcare access, including language barriers, and reduced effective healthcare.

63. The IRC recommends that the Government takes steps to:
(a) Ensure that all women in Taiwan enjoy sexual and reproductive health and rights including access to contraceptives, especially for those in rural and remote areas;
(b) Improve healthcare services for women with disabilities and older women, especially in rural and remote areas;
(c) Improve the availability and accessibility of healthcare facilities, medical equipment and health information through reasonable accommodation, expand mental health services, and strengthen human rights and quality training for healthcare professionals; and
(d) Ensure the meaningful participation of diverse groups of women and Civil Society in health policy-making and develop health statistics disaggregated by disability, age and other relevant characteristics to address inequalities in healthcare.

Abortion Rights

64. The IRC notes that women’s reproductive autonomy remains restricted. Taiwan’s Genetic Health Act permits abortion but retains a spousal consent requirement for married woman which is inconsistent with CEDAW principles.

65. The IRC recommends that the Government take steps to eliminate the requirement for a husband's permission to access abortion.

Mental health for gender-based violence survivors

66. The IRC is concerned that mental health services for gender-based violence survivors, including sexual assault and domestic violence survivors remain insufficiently resourced relative to need.

67. The IRC recommends that the Government expand mental care services especially for gender based and domestic violence survivors.

Assisted reproductive technology

68.The IRC is concerned that Invitro-Fertilization (IVF) is permitted only for heterosexual couples which discriminates against single or lesbian women.

69. The IRC recommends that the Government take steps to permit single women and lesbians to access IVF under the Assisted Reproductive Technology Act.

Obstetric violence

70. The IRC notes with concern that obstetric violence is not recognized as a form of gender-based violence by law.

71. The IRC recommends that the Government incorporate obstetric violence as a form of gender-based violence in legislation and include disciplinary procedures for perpetrators to reduce the incidence and avoid re-victimization.

Article 13
Socio-Economic Empowerment
The Care Economy

72. According to a Government survey on the living conditions of women aged 15-64, Taiwanese women spend an average of 3.03hours per day on unpaid care, while married or cohabiting women spend 4.41hours compared to their spouses who spend only 1.72hours per day. In spite of this unequal responsibility for care in Taiwan, the IRC is concerned that issues regarding the care economy and the implications of the societal inequalities have not received necessary attention.

73. The IRC recommends that the Government:
(a) Adopt transformative fiscal policies and strategies to meet the needs imposed by care work and to recognize, reduce and redistribute its burden by providing greater access to affordable child and elderly care services and other public services in the area of health, education, transportation, water, housing and energy, particularly in rural areas and with regards to structurally marginalized groups, including indigenous, immigrant, the elderly and people with disabilities;
(b) Generate statistics and data and effect the monetization of unpaid care work in the national accounting system so that it can be recognized in the GDP and women can be adequately compensated for their unpaid care work;
(c) Adopt public policies based on statistics and evidence that elaborate an integrated system of the care economy accompanied by advocacy and campaigns to promote the redistribution of care between women and men with regards to work-family reconciliation; and
d) Undertake research and data collection to determine how much the Taiwanese health and social care system saves considering the unpaid care work that women carry out at home with a view to understanding its obligation to provide adequate social security and benefits for women, especially in their senior years.

Tax Justice

74. Tax has a large redistributive impact when it is designed to reduce the disproportionate burden it can place upon women, impoverished and marginalized communities. The IRC is concerned that in Taiwan, indirect forms of taxes such as VAT or service taxes have been found to be regressive and harmful, particularly for women. Furthermore, Taiwanese women tend to spend a higher portion of their income on basic necessities such as food, clothing and medicines on family care as a result of the burden of unpaid care work. Additionally, the tax burden for products like those related to feminine hygiene is borne almost exclusively by women.

75. The IRC recommends that the Government:
(a) Introduce tax reforms with gender responsive and intersectional measures to address gender inequalities in the Tax System;
b) Conduct ex-ante and ex-post gender and intersectional impact assessments to monitor the tax reforms and make these findings publicly available; and

c) Appoint a gender focal point on tax reform to assist with facilitating debate and public participation in the tracking of inputs and outcomes of tax reform.

Trade agreements and investments

76. The IRC welcomes the statement by the Government that gender equality and women´s economic empowerment concerns are taken into account in international trade negotiations, agreements and investment. The IRC is however, concerned that the gender equality considerations are not always made in a comprehensive and systematic manner.

77. **The IRC recommends that the Government:**
(a) Monitor the impacts of current trade-related initiatives in favour of women's economic empowerment and women's rights and ensure that trade-related rules enhance substantive equality between women and men and promote gender responsive practices; and
(b) Appoint a gender focal point on trade to coordinate activities and to assist with the tracking of gender outcomes of trade policies, programmes and investments.

Pension rights of migrant women

78. The IRC is concerned that women migrant workers are not eligible to participate in the National Pension Insurance System, although many of them might have worked for more than 10 years in Taiwan and thereafter have to return back home without any pension rights when they attain pension age.

79. **The IRC recommends that women migrant workers are granted the same pension rights as national Taiwanese employees under the National Pension Insurance System.**

Article 14
Rural Women
Rural and other marginalized groups of women

80. The IRC notes that indigenous women face a compound matrix of disadvantages, such as higher poverty rates, lower educational attainment, high rates of gender-based violence, disproportionate concentration in low wage, domestic and manufacturing work, and geographic isolation from mainstream services. The IRC further notes that land rights of indigenous women are affected by traditional practices in some communities that favour male relatives. The IRC is concerned that the specific needs of Indigenous women remain insufficiently addressed by gender equality policies that do not adequately operationalize intersectionality. The IRC is further concerned that rural women outside indigenous communities also face structural disadvantages in agricultural employment, access to financial services, digital connectivity and health care particularly in eastern and southern regions.

81. The IRC recommends that the Government:
(a) Ensure land inheritance rights for indigenous women; and
(b) Accelerate policies aimed at narrowing the inequality gaps between women living in rural and urban areas.

Digital connectivity

82. The IRC welcomes the Remote Areas Digital Empowerment project aimed at providing middle aged and elderly women as well as migrants, the majority of whom are female, services to bridge the technology gap especially in remote areas. The IRC is however concerned at the reach and efficiency of such services.

83. The IRC recommends that the Government accelerate access to technology for indigenous women and women living in rural areas.

Care of the elderly

84. The IRC notes the high proportion of elderly people in Taiwan needing care that are predominantly older women and is concerned about the lack of social security and services to meet their needs.

85. The IRC recommends that the Government strengthen policies regarding health care, social security and services for older women.

Article 15 and 16

Equality before the law

86. The IRC is deeply concerned that even after the Constitutional Court's ruling of 2023, there is no guarantee for equality for all female successors of all ancestor worship guilds to enjoy equal membership and rights as men.

87. The IRC urges that the relevant Yuans and Ministries expedite and finalize all related legal and administrative procedures, so that all women successors enjoy the same membership and rights as men in all ancestor worship guilds, regardless of when the guilds were formed or whether the guilds have their own internal regulations or not.

Equality at the time of marriage dissolution

88. The IRC recognizes that the Constitutional Court issued its Judgment No. 4 in 2023, that barring the solely at-fault party from suing for divorce was unconstitutional and 2 years timeline was given for legal amendment. The IRC also notes that the Judgment at the same time mandated the establishment of complementary measures to safeguard the rights and interests of faultless or disadvantaged spouses, as well as minor children, for example by "reasonably raising the proportion of residual property allocated to the other spouse, requiring the at-fault spouse to pay higher maintenance, bear a greater share of child support, or assume increased liability for damages or other negative effects arising from divorce" for "timely and effective legal protection and remedies, as well as fair substantive compensation." In this context, the IRC is concerned that:

(a) The two-year grace period for legal amendments has already lapsed in March 2025 and still the legal amendments are not completed; and
(b) The draft amendments to the Civil Code, jointly submitted in September 2025 by the Executive Yuan and the Judicial Yuan to the Legislative Yuan, include provisions that the right to claim alimony would be terminated upon remarriage.

89. The IRC recommends that the Government expedite the legal amendments to implement the Constitutional Court Judgment No. 4 of 2023, with the following proper safeguards for the rights and interests of women and children who are faultless or disadvantaged:

a) That the amendments will relax the eligibility requirements for alimony and ensure that the right to claim alimony does not terminate upon remarriage;
b) That claims for division of residual marital property are not limited only to civil servants, teachers or military personnel, and that reforms would include retirement pensions across all occupational categories within the scope of residual marital property distribution claims; and
(c That child support should be enough to ensure the well-being and proper development of the child and not be linked to alimony.