

**International treaties, agreements and cross-strait, Taiwan-Hong Kong and Taiwan-Macao draft agreements**

**Reference Document for Conducting Gender Impact Assessments**

- A. Purpose: To ensure policymakers clearly understand the situations of different genders and set expected outcomes to address gender gaps, it is crucial to incorporate gender perspectives at every stage, including planning, decision-making, implementation, supervision, evaluation, and post-review recommendations, of international treaties, agreements, and cross-strait, Taiwan-Hong Kong, and Taiwan-Macao agreements, collectively advancing gender equality.
- B. Suitable For: The Executive Yuan and its affiliated agencies or their authorized institutions and organizations.
- C. Application Scope: Based on the Conclusion of Treaties Act, Act Governing Relations between the People of the Taiwan Area and Mainland Area, and Laws and Regulations Regarding Hong Kong & Macao Affairs, as well as the draft of treaties, accords, agreements, and memorandums signed with other countries, China, Hong Kong, and Macau (hereinafter referred to as the convention draft).
- D. Handling Method: There is not restriction on the format. It can be handled through self-assessments, commissioned assessments, or meetings by referencing “F. Operating Steps” in this reference document. If the Legislative Yuan requires reports from each agency, please provide gender impact assessment studies, meeting minutes, etc., related to the convention draft.
- E. Timing of use:
  - I. Please read and understand "F. Operating Steps” in this reference document for evaluation at the early stage of negotiation and drafting of the convention. Depending on the confidentiality level of the draft, consult internal gender advisors within the agency or the Department of Gender Equality of the Executive Yuan to gather perspectives on gender equality. Use these insights as a reference for drafting or planning related exchanges. However, if it is urgent,

please conduct an assessment before implementing the convention.

- II. When implementing the convention, it is advisable to establish mechanisms to ensure that gender equality is upheld throughout the execution process. This includes incorporating gender equality work items into subsequent implementation plans (projects). If the implementation plan (or project) is approved by the Executive Yuan, please apply the "Gender Impact Assessment Checklist for Medium-to Long-term Individual Plans" for evaluation and attach it to the document.
- III. If additional gender-related issues are identified during the execution of the convention, please conduct further analysis on the issues involved, propose response measures, and, if necessary, submit them to the Gender Equality Task Force of the respective ministries for consultation and discussion to assist in addressing any challenges encountered.

F. Operating Steps: Seeing gender and responding to gender

- I. **Review important gender equality documents:** Please refer to important international initiatives related to gender equality, Taiwan's laws and policies, and find out the relevance to the convention draft, such as the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Sustainable Development Goals (SDGs), Taiwan's Constitution, laws and gender equality policy guidelines. Please refer to the website of the Gender Equality Committee of the Executive Yuan (<https://gec.ey.gov.tw>).
- II. **Collecting gender stats and gender analyses:** Please gather gender statistics and gender analysis related to the convention draft (including results from the preliminary stage or related conventions), and analyze the gender gap and its causes.
  - (I) Please refer to the "Gender Equality Research Literature Resource Network" (<https://www.gender.ey.gov.tw/research/>) and "Important Gender Statistics Database" (<https://www.gender.ey.gov.tw/gecdb/>), "Gender Impact Assessment Case Database"

([https://www.gender ey.gov.tw/GecDBGIA/Impact\\_GIA\\_Plan\\_DB.aspx](https://www.gender ey.gov.tw/GecDBGIA/Impact_GIA_Plan_DB.aspx)), gender statistics databases of various ministries, Taiwan's women's human rights indicators and "Executive Yuan Gender Equality Committee-Gender Analysis" (<https://gec.ey.gov.tw/Page/FF17EFA346515D07>).

- (II) The collection scope of gender statistics and gender analysis data includes the following three types of groups:
1. **Policymakers** (For example: Agency research and decision-making personnel; external consultants).
  2. **Service providers** (For example: Executing staff of the Agency. Persons hired to provide services in the other country; Experts and personnel engaged in technical exchanges).
  3. **Affected people** (For example: Extradited persons; Under economic and trade cooperation, affected employees in related industries).
- (III) The aforementioned gender stats and gender analyses should focus on intersectionality (For example: intersection with race, ethnicity, age, occupation, disability, gender identity, sexual orientation, gender traits, etc.) to explore whether there are differences in different situations or needs and the reasons for the differences (For example: during economic and trade cooperation, identify the affected industries, analyze the gender distribution of the industry, and gender statistics of each occupation), as well as analyze the needs of multiple disadvantaged groups.
- (IV) The causes of the gender gap and the needs of different genders (especially disadvantaged groups) discovered through the aforementioned analysis should be evaluated in the subsequent items of "III. Identifying gender issues and response measures".
- (V) If there is no relevant gender statistics and gender analysis data, please include "strengthening gender statistics and gender analysis related to this convention draft" in the items of "III. Identifying gender issues and response measures" to establish, collect, and track relevant gender statistics and gender analysis during the execution of treaties, agreements, and accords.

III. **Identifying individual issues and response measures:** Please identify the gender issues and response measures in the convention draft based on the aforementioned assessment results. Examples of gender issues and response measures are as follows:

(I) **Common Issues and Response Measures**

**1. Participating personnel**

(1) **Gender issues:** When the gender ratio gap among policy planners or service providers is too large, attention should be paid to issues such as imbalance in gender participation, insufficient participation by disadvantaged groups, and lack of gender sensitivity.

(2) **Response measures:**

① Members, organizations or mechanisms involved in the development, decision-making, and implementation of the convention draft (For example: committees jointly established by the signing parties) should consider gender balance, ensuring that no gender constitutes less than one-third of the participants. Additionally, opinions from representatives of disadvantaged groups should be consulted.

② In the drafting, decision-making, and implementation processes mentioned above, consult gender experts and scholars for their opinions. Include gender-related issues in discussions at relevant meetings on the convention draft as appropriate.

③ Members, organizations or mechanisms involved in the development, decision-making, and implementation of the convention draft participate in gender equality related courses.

**2. Affected scenario**

(1) **Gender issues:** If there is a significant gender disparity among those affected, or if the gender ratio of those affected deviates from the overall population ratio, attention should be given to the possibility that different genders may not have equal opportunities to access social resources (For

example: participation in business exchanges, technical training, or access to financing channels) or to equally participate in social and public affairs (For example: attending public hearings/briefings).

**(2) Response measures:**

- ① If the policy has a significant impact on people's rights, there should be thorough communication with the public about policies, ensuring balanced gender participation. (For example: conduct gender statistics on attendees; if there is a significant gender disparity, implement measures to enhance the collection of opinions from disadvantaged genders).
- ② Disseminate information to potentially affected target groups (For example: people of different ages, ethnicities, or residences) through diverse communication methods (For example: the internet, apps, television, newspapers, and radio, or collaborate with organizations like farmers' associations, labor unions, industrial groups, and women's organizations to spread the message).
- ③ If the content communicated with the public involves advanced professional knowledge, oral explanations or written information will be provided in a way that is easier for the public to understand.
- ④ Please refer to the method in (II) **Individual Issues and Response Measures** below.

**(II) Individual Issues and Response Measures**

**1. Extradition**

- (1) Gender issues:** The lack of consideration for the needs of different genders in arrangements for arrest, interrogation, and detention can impact the human rights of extradited persons.
- (2) Response measures:** Exchange and share experiences between both parties regarding human rights in arrest and detention (For example: enhancing gender sensitivity and training in arrest and interrogation procedures; arranging

detention operations with attention to the spatial usability, safety, and friendliness for individuals of different genders, sexual orientations, gender traits, and gender identities).

## **2. Taxation**

### **(1) Gender issues:**

- ① People of different genders, ages, disabilities, and those who do not speak the native language may have different abilities to access information or preferred channels, which may affect their rights (or cause them to be punished).
- ② Pay attention to the relationship between gender and the fairness and rationality of the tax system.

### **(2) Response measures:**

- ① Exchange friendly tax services and measures (For example: produce tax information web pages and promotional leaflets in multiple languages; provide multi-lingual consultation windows, interpreter service applications, and friendly services to residents and for-profit enterprises of different genders, nationalities, or ethnicities).
- ② Exchange tax systems that promote gender equality (For example: regularly review and discuss the comprehensive income tax system and various deductions that will help family care needs, so as to reduce the financial pressure on family care for all segments of the population).
- ③ Collect gender statistics of those punished for tax violations of different nationalities or ethnicities as reference for improving friendly tax services and measures.

## **3. Trade and cooperation**

### **(1) Gender issues:**

- ① In the affected industries/occupations, disadvantaged genders may suffer greater impacts:
  - A. Industries with a majority of workers of a single gender: For example, in the hairdressing and beauty and bodybuilding industry, there is a larger number of female workers, and most of them are micro-

enterprises or self-employed. Allowing foreign funds and personnel to invest and operate in Taiwan may lead to excessive market competition and closure.

B. Low-skilled workers are mostly workers of a single gender: For example, in the electronic component manufacturing industry, the majority of workers engaged in mechanical equipment operations and assembly are women. The relocation of industries may cause low-skilled workers to face difficulties in changing careers and unemployment.

- ② When there is a significant gender ratio gap among participants in economic and trade activities (For example: members of trade missions, exhibitors, or business owners engaged in import and export trade), it may indicate that different genders do not have equal opportunities to access social resources (For example: women who are micro-business owners lack the capital and relationships to expand into overseas markets).

**(2) Response measures:**

- ① Consider the situation of disadvantaged genders and pay attention to possible employment impacts, plan and establish a communication platform with industry players, and propose response measures (For example: provide assistance in industrial technology upgrading and industrial transformation to enhance the market competitiveness of the hairdressing, beauty and bodybuilding industry; Continue to conduct gender statistics analysis for potentially affected subjects, etc.).
- ② Promote trade facilitation, simplify administrative procedures, and improve transparency to help friendly small and medium enterprises and micro-businesses invest in international trade.
- ③ Provide financing channels to promote opportunities for disadvantaged genders to obtain financing and subsidies.
- ④ Provide marketing channels (For example: provide friendly measures to promote small and medium-sized enterprises

and disadvantaged gender business owners to participate in international economic and trade exhibitions).

- ⑤ When organizing economic and trade activities, meetings, seminars, and trade missions between two parties, consider the gender balance among participants and incorporate measures to promote the participation of disadvantaged genders in the planning process.
- ⑥ After signing bilateral investment agreements, establish gender statistics for Taiwanese business owners (for example: categorization by target investment countries) to identify and address any barriers faced by disadvantaged genders in foreign investment.
- ⑦ In the process of negotiating the convention draft, actively strive to include common human rights and gender equality provisions in the convention draft (for example: encouraging industry players to incorporate international corporate social responsibility standards into their internal business policies, and emphasize respect for gender equality among enterprises; establish a committee to carry out cooperation activities such as capacity building, business growth services, and women's trade delegations to enhance women's ability to participate in foreign trade; eliminate employment and occupational discrimination and implement policies to protect workers from employment discrimination based on gender, sexual orientation, gender identity, caring responsibilities, etc.).

#### **4. Technology exchange**

##### **(1) Gender issues:**

- ① If the majority of personnel stationed abroad are of a single gender, attention should be paid to the factors that hinder the participation of different genders. (For example: local security concerns, accompanying spouse's career interruption, lack of interpersonal support systems, etc.).
- ② Pay attention to the possible lack of gender sensitivity among participating personnel.

##### **(2) Response measures:**

- ① When recruiting experts or technical personnel to serve in other countries, attention will be paid to the opportunities for different genders to participate in "selection" and "hiring".
- ② The aforementioned hired personnel may first participate in gender equality-related course training in Taiwan to promote the inclusion of gender perspectives in technical exchanges.
- ③ Provide safety and friendliness measures for personnel stationed abroad as necessary (For example: provide local security protection, childcare information, work visas for accompanying spouses, etc., to increase the willingness of different genders to participate in selection).
- ④ When conducting exchange activities such as professional training, technical guidance, or seminars, gender-aware “teachers” in the professional field should be selected and the concept of gender equality should be appropriately incorporated into the “course content” (For example: promote methods for gender-friendly measures to enhance the employment and participation of different genders).
- ⑤ When handling the activities mentioned above, incorporate and plan measures to promote the participation of different genders (For example: strengthen promotional designs that welcome or are friendly to participation of different genders; integrate with the publicity activities of relevant agencies, private groups, or organizations).
- ⑥ When dispatching personnel to participate in domestic (overseas) training or exchanges, the gender ratio shall be no less than the gender ratio of employees in the field (overall ratio).
- ⑦ Collect gender statistics and gender analyses of the number of participants and their feedback as a reference for future training activities.
- ⑧ When conducting bilateral expert/government official exchanges, pay attention to the gender balance of participants and include gender issues in the discussion.

## 5. Working Holidays

- (1) **Gender issues:** When Taiwanese people go on working holidays overseas, they may be at risk of gender-based violence due to unequal workplace power structures and social and cultural differences. Attention should be paid to the situation of people of different genders, gender traits, or gender identities.
- (2) **Response measures:** Plan to provide relevant information on personal safety assistance when organizing working holiday programs (For example: information on the prevention of sexual harassment and complaint channels).

G. Reference procedures for gender impact assessments in "International Treaties, Agreements and Cross-Strait, Taiwan-Hong Kong, and Taiwan-Macao Draft Agreements":

