

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

CONCLUSIONS AND RECOMMENDATIONS

of the International Review Committee

1 December 2022

A. INTRODUCTION

1. The Government of Taiwan, in its own initiative, signed the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 2007 and promulgated the Enforcement Act of CEDAW in 2011, which became effective on 1 January 2012. According to the Act, the Government of Taiwan is required to establish a reporting system for eliminating all forms of discrimination against women, provide a national report every four years, and invite all relevant experts and representatives of non-governmental organizations to review such report.

2. The Fourth Review of Taiwan's Implementation of CEDAW was conducted from 28 November to 2 December 2022 in Taipei, with the participation of five experts, who were invited by the Taiwanese Government and participated as members of the International Review Committee (IRC). They were Ms. Feride Acar (Turkiye), Mr. Niklas Bruun (Finland), Ms. Esther Eghobamien-Mshelia (Nigeria), Ms. Ruth Halperin-Kaddari (Israel) and Ms. Heisoo Shin, Chairperson (Republic of Korea), all of whom were former CEDAW members. They participated in this review in their individual capacity.¹

3. The IRC members received Taiwan's Fourth National Report on the implementation of CEDAW on 18 July 2022, together with the Independent Opinion of the National Human Rights Commission (NHRC) of Taiwan which was established in August 2020. The IRC was pleased with the information that the Report was produced with the involvement of all five Yuans, a result of nearly a year of intensive discussions and consultations, with two rounds of consultation and public forums conducted. The IRC also received 17 public parallel reports and 19 confidential reports from the NGOs. Upon examining the Fourth Report, the IRC formulated a List of Issues and sent it to the Taiwanese Government on 8 September 2022. The Taiwanese Government in turn sent their Replies on 28 October 2022. The IRC received the NHRC's Parallel Response to the List of Issues on 31 October, as well as the compiled NGO Parallel Replies to its List of Issues on 15 November 2022.

4. The Fourth Review consisted of two days of intensive interaction. On 28-29 November 2022, after the Opening Ceremony, five sessions of public dialogues with the Government representatives were held, with the participation of 418 officials from the five Yuans. The Review also included a session, with presentations by two legislators of the Legislative Yuan and two commissioners from the NHRC, each followed by discussions with the IRC. With the NGOs, four meetings were held in the course of

¹ The First Review was conducted on 27 March 2009, by three experts, Ms. Hanna Beate Schopp-Schilling (Germany), Ms. Heisoo Shin (Republic of Korea) and Ms. Anamah Tan (Singapore); The Second Review was conducted on 23-26 June 2014, by the International Review Committee which was composed of Ms. Violet Awori (Kenya), Ms. Rea Abada Chiongson (Philippines), Ms. Mary Shanthi Dairiam (Malaysia), Ms. Denise Scotto (USA), and Ms. Heisoo Shin, Chairperson (Republic of Korea); The Third Review was conducted on 16-20 July 2018, by the International Review Committee composed of five experts, Mr. Niklas Bruun (Finland), Ms. Violeta Neubauer (Slovenia), Ms. Silvia Pimentel (Brazil), Ms. Bianca Maria Pomeranzi (Italy) and Ms. Heisoo Shin, Chairperson (Republic of Korea), all of whom were former CEDAW members.

two days, with the participation of representatives of 119 NGOs in total. All the sessions were live streamed. On 30 November and 1 December, the IRC members had private meetings to formulate its Conclusions and Recommendations. In the morning of 2 December, a press conference was held to present the Conclusions and Recommendations of the Fourth Review, with the presence of the government officials and the NGO representatives, which was televised.

5. The IRC extends its great appreciation for the work done by the Department of Gender Equality of the Executive Yuan to facilitate the review process, as well as the overall hospitality and assistance provided to the IRC by the government. In particular, the IRC would like to thank Premier Su for his support for the CEDAW Review. The IRC also expresses its sincere gratitude to Minister Without Portfolio, Lo Ping-Cheng, for his long-term engagement with the CEDAW Reviews and his sincere participation in and conduct of the dialogue, with his frank, open and constructive engagement with the IRC. The IRC also appreciates the active involvement of the main high-level officials of the Government of Taiwan.

6. The IRC would also like to thank Chairperson Chen Chu of the NHRC and all the commissioners for their participation in the Review. The IRC also appreciates the invitation by the NHRC to the exchange meeting held on 2 Dec. In addition, the IRC expresses a special thanks to all the NGOs for their active, passionate and lively participation in the Review. Their written submissions before the Review and their oral statements and additional feedbacks provided during the Review were greatly valued by the IRC.

7. The IRC wishes to underscore that these conclusions and recommendations do not cover all the very large number of issues presented to it.

B. GENERAL OBSERVATIONS

8. The regular Reviews conducted every four years on the implementation of CEDAW show that Taiwan is committed to the protection and promotion of women's human rights and gender equality. The full and extensive engagement of government officials of all five Yuans for two days, together with the active and wide involvement of NGOs, are indeed exemplary to the world. The 2020 mid-term Review, conducted after the Third Review following the suggestion of the previous IRC, is also encouraging, although without the in-person participation of NGOs.

9. The continuing legal reviews since 2012 by the Department of Gender Equality of Executive Yuan are commendable. The legal reviews are to ensure that the laws and regulations are in compliance with CEDAW and the Committee's General Recommendation. The IRC received information that after the three Regulatory Reviews for CEDAW and the Committee's General Recommendations No. 29~37, a total of 36,205 laws and regulations had been reviewed. It was found that 272 laws and regulations were not in compliance with CEDAW, 244 of which had been amended, leaving 28 still remaining to be revised.

10. Since the Third CEDAW Review in 2018, there have been some positive developments: notably the establishment of the National Human Rights Commission and its participation in the review process with submission of written independent opinions and oral statements. The role of the NHRC is critical, especially since women in Taiwan cannot access the individual complaint mechanism provided under the Optional Protocol to CEDAW. As a watchdog of human rights, the NHRC should play a key role

in safeguarding the human rights of all people under the Taiwanese jurisdiction, including women's human rights.

11. The IRC commends the adoption of the first National Human Rights Action Plan 2022-2024, which is critically important in safeguarding all human rights of all people in Taiwan. It is regrettable, however, that a copy of the published Action Plan was given after the dialogue with the government, leaving no time to discuss it. The IRC expects that a thorough analysis of the Action Plan be conducted in the near future, from gender perspective and with the participation of NGOs working for the protection and promotion of gender equality.

12. For the past three years, the whole world suffered from the COVID-19 pandemic, which brought a tremendous negative impacts upon all aspects of people's lives. The social inequalities within and between countries have increased and deepened, although Taiwan is known to have managed better compared with many other countries. In Taiwan, however, there has been no gender impact assessment of COVID-19 pandemic. Although all competent authorities are expected to integrate gender perspectives into the development and implementation of important programs and laws, there has not been any gender impact assessment of COVID-19 related policies and programs. This challenge needs to be tackled, especially in the policies and programs for recovery from the pandemic.

13. As indicated by the IRC of the Third CEDAW Review and in the written submission of Independent Opinion of the NHRC, there is a lack of data and no protection of the rights of disadvantaged groups of women, such as women with disabilities, rural women, immigrant women, indigenous women, middle-aged and older women. This warrants immediate change.

14. Taiwan is an island country, prone to be very affected by climate change. The government needs to formulate its mitigation and adaptation policies, from the gender perspective with particular attention paid to women in rural areas, with the inclusion of gender impact assessment and with the participation of women, in all the processes of formulation, implementation and monitoring of the mitigation and adaptation policies.

C. CONCERNS AND RECOMMENDATIONS

The legal status and implementation of CEDAW

15. Despite the Enforcement Act to implement CEDAW stipulating that the terms and conditions in the Convention shall have the same effect as domestic laws and requires the government to review that all rules, regulations and administrative measures administered by them are in accordance with the Convention, no effective mechanisms are in place to preview and prevent the adoption of new laws that do not fulfil the requirements under CEDAW. Furthermore no procedures is in place for receiving complaints about the violation of international human rights standards under CEDAW.

16. The IRC recommends that the Legislative Yuan should consider establishing a standing Committee on Women's Human Rights composed of legislators or a similar mechanism to review legislative proposals in order to ensure that they fulfil the requirements under CEDAW. It further recommends the establishment of an appropriate complaint procedure.

Lack of application of CEDAW in domestic courts

17. While the Enforcement Act states that the interpretations and explanations provided by the UN CEDAW Committee shall be used as reference for the application of “all rules, regulations, ordinances and administrative measures applicable to the Convention” (Art. 3), the IRC has learned that the Convention is rarely used by Courts both in absolute numbers and in comparison with other fundamental UN human rights treaties.

18. The IRC recommends that the training of the judiciary on human rights treaties, in particular CEDAW, not only should be compulsory for on-the-job training but also should start as early as law school and pre-job training programs for prosecutors and judges.

CEDAW and the UN 2030 Agenda for Sustainable Development

19. The IRC commends the Government for its efforts to report on progress made for realization of substantive gender equality in accordance with the provisions of the Convention within the framework of the implementation of the UN 2030 Agenda for Sustainable Development. However, the choice of the 66 gender-specific development goals that the Government is reporting on seems to be rather arbitrary, while some critical gender-specific indicators are missing.

20. The IRC recommends that the Executive Yuan review its selection of gender-specific indicators in its efforts to achieve these goals in order to make the indicators compatible with the reporting standards within the UN system and the principle of ‘leaving no one behind’.

Comprehensive legislation on gender equality

21. In the Third CEDAW Review in 2018, the previous IRC urged the Government to adopt comprehensive legislation on gender equality that includes the definition of discrimination in accordance with Article 1 of CEDAW and addresses multiple and intersecting forms of discrimination. It also recommended that, if the legislation were to be integrated in a general framework of anti-discrimination law, the Government would ensure that the regulation regarding sex and gender is not diluted within such framework. In the current review, the IRC was informed that the Government intends to prepare a comprehensive anti-discrimination legislation, including gender equality in it. The IRC is concerned that this might take a long time, while women continue to suffer discrimination and various forms of sex and gender-based violence in the areas not covered by the existing legislations.

22. The IRC recommends the government to ensure the following:

(a) In the drafting of the comprehensive anti-discrimination legislation, experts on gender equality should be included in the drafting team and the regulation regarding sex and gender should be based on clear criteria;

(b) The comprehensive anti-discrimination legislation should include the definition of discrimination against women in line with Article 1 of CEDAW, addressing all forms of sex and gender-based discrimination against women, which would include de jure and de facto as well as direct, indirect, multiple and intersecting forms of discrimination, and also providing temporary special measures to accelerate the achievement of gender equality;

(c) Until the adoption of a new comprehensive anti-discrimination legislation, there should be streamlined processes of receiving complaints, settlements and litigation regarding sex and gender-based discrimination, harassment and hate speech; and

(d) All remaining discriminatory laws and regulations should be amended expeditiously to ensure gender equality.

National Human Rights Commission

23. The IRC commends the Government for establishing the National Human Rights Commission (NHRC) within the Control Yuan which became operational on 1 August 2020, in line with the IRC's previous Conclusions and Recommendations. It welcomes the fact that the NHRC immediately assumed its monitoring function, submitting an Independent Opinion on the Fourth National CEDAW Report and on the Government's Replies to the List of Issues, and actively participated in the dialogue with the IRC on 28-29 November 2022. However, it remains unclear how the NHRC distinguishes itself from the Control Yuan, since in the Independent Opinion submitted to the IRC, the NHRC quoted several investigations conducted by the Control Yuan, with no data coming from the NHRC itself. The IRC notes the information provided during the dialogue that methods for independently handling complaints are being formulated.

24. The IRC recommends that 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. It encourages the NHRC to develop a relationship with the Global Alliance of National Human Rights Institutions (GANHRI) and also request the Asia Pacific Forum of National Human Rights Institutions (APF) to assist it to undergo, before the next review, an accreditation process evaluating its compliance with the Paris Principles.

National machinery on the advancement of women

25. While the IRC recognizes the efforts made by the Government regarding budgeting for gender needs and its implementation across sectors, it is concerned that the two highest budget allocations for gender matters were only 16.5% and 4.5% for education and health and welfare respectively. The IRC is also concerned about the lack of concrete outcomes as well as the absence of an effective coordination system with authority and oversight mechanisms. Furthermore, the IRC is concerned about the absence of an overall national gender strategy and multi-year plan of action.

26. The IRC, in reference to the CEDAW General Recommendation No. 6 on national machinery and to the guidance provided in the Beijing Platform for Action, recommends the Government:

(a) strengthen the authority and influence of the Department of Gender Equality of the Executive Yuan including by providing it with adequate and appropriate human, technical and financial resources and enhancing its authority to better implement the Enforcement Act of CEDAW and related sectoral legislation such as the Gender Equity Education Act;

(b) institute more effective policy coordination and accountability modalities that are linked to market concerns to improve achievement of gender equality targets in the National Development Plan and promote service delivery for all categories of women; and

(c) establish clear indicators, data collection and performance scoring system as well as regulatory linked incentives for public and private sector organizations for improved monitoring, while ensuring the full participation of women's NGOs, private sector and civil society organizations.

Temporary special measures

27. The IRC notes the gradual improvement relating to the presence of women in decision-making positions in the public and private sector, as reflected in the increased percentage of government-sponsored corporate foundations and state-owned enterprises that achieved the one third gender ratio of directors and supervisors. It is concerned, however, that this is only an administrative provision and not a statutory quota. It is further concerned that the inclusion of women who are subjected to intersecting forms of discrimination is similarly not a statutory obligation.

28. The IRC recommends that the Government further accelerate its efforts to achieve substantive gender equality by introducing stronger forms of temporary special measures, including by resorting to legislative numeric quotas and targeted recruitment and promotion practices in line with CEDAW General Recommendation No. 25, and ensuring specific provisions guaranteeing representation of all groups of women.

Gender stereotypes and violence against women

29. The IRC is concerned about the continuing impact of traditional cultural norms and stereotypical understanding of roles of women and men in the family and society. The vastly unequal division of labour at home limits women's choices in life, thereby negatively impacting their achievements in the public sphere as well as their access to justice. Stereotypical roles and discriminatory cultural traditions, often defined by patriarchal attitudes, also provide grounds for overlooking or legitimising various forms of violence against women. In this context, where measures and policies to combat violence against women do not address effectively the root causes of the problem and such violence is not viewed as result of gender inequality, efforts to combat it remain ineffective.

30. The IRC reiterates the recommendations of the previous review that the Government put in place public education campaigns to foster respect for women's equality and dignity; implement programs to encourage girls and boys to pursue education in non-traditional fields and speed up the elimination of occupational gender-based segregation via *inter alia* temporary special measures.

31. The IRC is particularly concerned that in Taiwan violence against women, despite its high prevalence among intimate partner relationships, is not specified as a form of gender-based discrimination against women. In this context, the IRC is particularly concerned that the criminal procedure under Chapter 3 of the Domestic Violence Prevention Act does not equally protect all victims of intimate partner violence.

32. 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 should:

(a) adopt comprehensive and coordinated policies to identify and combat the root causes and different forms of violence against women including domestic violence against them;

(b) also develop effective measures to prevent all forms of violence, including domestic violence against women, to equally protect all its victims and prosecute and punish its perpetrators;

(c) allocate sufficient budgetary resources and adequately train personnel to this effect; and

(d) regularly collect and publish data on domestic 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 amount of reparation appropriated.

33. The IRC is also concerned about the occurrence of sexual assault that involves abuse of authority, in the workplace and elsewhere, as well as the access of women victims to justice in such cases. Judicial awareness of and sensitivity to such behaviour as well as appropriate gender-sensitive legislation is critical for victims to get justice in these cases.

34. The IRC recommends that judges' sensitivity and awareness in gender matters be raised through organizing judicial seminars and symposia on the issue; making it compulsory for judges to take part in them, and/or by including participation in such events among criteria of promotion for judges and other judicial personnel. The judicial community should also be encouraged to engage with civil society organisations working on women's human rights and gender based violence issues. The IRC also recommends that statistical data on the numbers and frequency of sexual assault cases be regularly collected, including data on the prosecution and conviction rates of sexual assault cases involving authority.

Exploitation of women in prostitution

35. The IRC is concerned that women in prostitution are penalized with high amount of fines and that the assistance offered by the Police or provided by the Public Assistance Act is not effective or accessible for women to exit the sex industry and seek alternative job opportunities. The IRC is further concerned that there is no effort to curve the demand side, or to punish the exploiters who profit using women in the sex trade.

36. The IRC recommends that the law regulating sex trade is amended so that women in prostitution are not penalized. The IRC further recommends that the Government provide all the necessary legal, medical, financial, psychological and social support and assistance, through capable women's organizations rather than the police, to women in prostitution so that the women can exit the sex industry and earn a living in alternative jobs. The IRC also recommends that the Government develop and adopt measures to curve the demand side and punish the exploiters of women in prostitution.

'Comfort Women' and history teaching

37. The IRC is concerned that the 'comfort women' victims, who were trafficked and forced into military sexual slavery during World War II, are not properly understood by the general public in Taiwan and no correct education is provided through textbooks, museums or open forums. The IRC is concerned that the AMA Museum, which was established by a women's organization and has been providing the necessary education to the general public, is faced with serious financial difficulties.

38. The IRC recommends that the Government take the necessary measures to provide correct education regarding the human rights violations against the 'comfort women', who are the victims of trafficking and military sexual slavery. The IRC further recommends that the Government provide the financial and other necessary assistance to women's organizations in the operation of AMA Museum or alternatively establish a women's human rights museum which will provide adequate education on the 'comfort women'.

Women in political and public life

39. The IRC appreciates the presence of a high proportion of elected women politicians, particularly in the Legislative Yuan, and that both national and local elections have yielded an increasing number of seats for women in political assemblies. It is also very commendable that in Taiwan, the office of the President continues to be held by a woman. Nonetheless, the IRC is concerned that this positive picture is not consistent throughout the political and public arena. Municipal mayoral offices as well as the top positions in the judiciary continue to be male dominated. It is also concerned that while women's presence in relatively high levels of the civil service and government machinery has been achieved, the 'glass ceiling/ leaky pipe' syndrome appears in effect, since more women are found in positions just below the top but they are still not equally represented in the very top positions.

40. The IRC recommends that the Government take stock of women's representation in top level positions in different public and private entities and put in place a comprehensive scheme with time-bound targets and clear dates, utilizing temporary special measures where needed, to achieve gender parity in all political and public decision-making positions.

41. The IRC is further concerned that women legislator's considerable presence in the legislative assembly in Taiwan has not led to their collaboration across party lines to initiate and promote gender equality policies and goals.

42. The IRC recommends that elected women legislators consider forming a cross-party Women's Caucus in the Legislative Yuan to initiate and enhance the passage of CEDAW-adapted legislation and gender equality policies in diverse areas.

Equality and self-determination of new women immigrants

43. The IRC acknowledges the revisions made to the Nationality Act of 2016 to protect the rights and interests of new women immigrants. However, it also notes that higher proportion of women's application for naturalization are rejected on the basis of the "no bad conduct" criteria, which negatively impacts women's parenting rights. It is further concerned about strict regulations on residency and parental rights of divorced new immigrants, as well as rights of their children born in Taiwan.

44. The IRC recommends that the Government:

- (a) define "bad conduct" in precise legal terms and ensure its application in a non-gender biased manner;**
- (b) provide awareness-raising education to empower new women immigrants and offer appropriate psycho-social and other necessary services, and take steps to eliminate coerced marriages among immigrant women married to Taiwan citizens; and**
- (c) improve implementation of the revised Nationality Act to better protect the rights of children born to new immigrant women.**

Gender equality in education

45. The IRC commends the Government for the improved data collection on education as well as for the amendments to the Gender Equity Education Act which now forms a comprehensive piece of legislation in order to promote substantive gender equality and eliminate gender discrimination. The IRC is concerned, however, that the gender segregation in the educational system is very strong, which also results in a gender-segregated labour market. Furthermore, the development towards change is very slow, as shown in the low proportion of women graduating from education programs for engineering, manufacturing and construction which has increased from 15,1 % (2016) to 18,3 % (2019). The IRC is also concerned that the gender and women's studies programs and institutes in the universities have a weak institutional position, and that current attempts of reorganization may result in their further weakening.

46. The IRC recommends the Government to consider using temporary special measures in order to ensure at least one third of admissions for women, in highly segregated areas where they are underrepresented, and adopt action plans for combatting segregation and ensure continuation of integration and progress of women in their studies. The IRC also recommends that the Government promote teaching and research within gender and women's studies as an interdisciplinary academic field devoted to analysing sex and gender, gender identity and gendered representation, which is an essential component in the gender training of professionals in all fields.

Gender pay gap

47. The IRC is concerned that the gender pay gap has not decreased, but even increased lately and it is now estimated to be about 15%, a level which was reached already in 2011.

48. The IRC recommends that the Government increase its efforts to provide accurate data on the gender pay gap based upon International Labour Organization (ILO) standards. The Committee is concerned about the gender stereotyping and the vertical and horizontal job segregation at the root of the gender pay gap. The Government should further reduce and close the gender pay gap, by eliminating the horizontal and vertical job segregation by gender and by promoting the implementation of the principle of equal pay for work of equal value, by introducing job evaluation schemes. Furthermore, the government should consider adopting a long-term program for improving wages in female dominated areas.

Balancing family, childcare and work

49. The birth rate in Taiwan is among the lowest in the world. The IRC finds that one important explanation for this is the very weak, fragmented and obscure system for maternity leave and parental leave. Although Taiwan's parental leave system has recently adopted some flexibility, it remains rigid. The IRC is concerned that the system of parental leave relies primarily on employer's contributions.

50. The IRC recommends that the government study and refer to international experience to improve the parental leave system, with the goal to design a sustainable and flexible system where all relevant stakeholders contribute to the costs in order to promote the national interest. Within the framework for solidarity, all employers as well as the Government should contribute to some form of funds for the financing of the benefits. Such a system must also be designed so that it creates incentives for putting parental responsibility on fathers, while the mothers should be entitled to a substantially longer maternity leave than the present eight weeks, as prescribed by the ILO Maternity Protection Convention (2000).

Childcare services

51. The IRC is concerned that there is still a serious shortage of affordable, high-quality, universal, and non-profit public childcare. At present, childcare relies heavily on family resources, especially for children aged 0-2, which seriously hinders women's employment. The IRC considers that this problem cannot be solved primarily by relying on the free market to introduce quasi-public childcare services, since both price and quality of quasi-public childcare centers are difficult to control.

52. The IRC recommends that the government continue to expand affordable, high-quality, universal, and non-profit public childcare services, in order to increase the fertility rate and female labor force participation rate.

Sexual harassment under the Act of Gender Equality in Employment

53. The IRC is concerned that according to the Act of Gender Equality in Employment, when the perpetrator of a sexual harassment case holds the higher position of authority in the company, to make a complaint, the victim nevertheless needs to go through the company's internal administrative procedure. The IRC is concerned that such a requirement can form a serious hindrance for legitimate complaints. Furthermore, the enforcement mechanisms and sanctions in cases of sexual harassment in the work place seem to be very weak.

54. The IRC recommends the Government to amend the Act of Gender Equality in Employment in order to include a proper independent mechanism for filing complaints concerning sexual harassment committed by the employer to the labor administration or a similar impartial body. The IRC also recommends the Government to review the enforcement mechanisms and sanctions for workplace sexual harassment cases.

Protection of foreign domestic workers

55. The IRC notes that no progress has been achieved on the legislation of a specific law or a specific chapter in the labor standards law to guarantee the rights of domestic workers. The IRC acknowledges the improvements made but notes that they fall short of fully protecting foreign domestic workers from discrimination and exploitation. The IRC further notes that both the National Human Rights Commission and several NGOs expressed serious concerns about the continuing vulnerability of foreign domestic workers to human rights violations and the ongoing discrimination and violence they face.

56. The IRC recommends that the Government incorporate ILO Convention No. 189 on Domestic Workers into domestic law to provide robust legal protections for domestic workers; take immediate steps to close the pay gap between national and foreign domestic workers, including by considering to support those families or individuals for whom home-based caregiving is essential; and include foreign domestic care workers in the development of the Government's promised long-term care plan.

Women with disabilities and their right to employment

57. The IRC is concerned that women with disabilities have a low labor force participation, high unemployment rate and low wages due to the multiple discrimination they face. The IRC is also concerned that the government's promotional efforts have been insufficient and ineffective.

58. The IRC recommends that the Government actively pursue a policy that provides reasonable accommodation for women with disabilities in the workplace to assist, support and promote their employment.

Women's Health Action Plan

59. The IRC commends the adoption of Women's Health Action Plan in 2018 as recommended in the Third CEDAW Review and which includes many components of women's health needs. It is nonetheless concerned that the Action Plan lacks a life-cycle approach encompassing all and changing health needs of girls and women from birth to death, including the health needs of women with poor health in old age. The IRC is further concerned that except in the process of formulation of the Action Plan, no consultations with women and women's organizations were conducted in the process of implementation, monitoring and evaluation.

60. The IRC recommends that the Women's Health Action Plan is revised with a view to incorporate the changing health needs of women throughout their life cycle. The IRC recommends that the Action Plan should include:

(a) interventions aimed at both the prevention and treatment of diseases and conditions affecting women, as well as responding to violence against women and girls, and ensure universal access for women to a full range of high-quality and affordable health care, including sexual and reproductive health services, as suggested in the CEDAW General Recommendation No. 24;

(b) measures to address the issue of women's longer period of poor health as well as women's burden as caregivers at the end of their lives; and

(c) consultations with women of different age cohorts and women's organizations in all stages of implementation, monitoring and evaluation and revisions of the Women's Health Action Plan.

Abortion and sex education

61. The IRC is concerned that abortion is a criminal offence and women can be punished under the Criminal Code, although the Genetic Health Act allows legal abortions in some circumstances. The IRC is also concerned that abortion requires consent from the spouse, or in case of young women under 20 years of age, permission from the parent or guardian. The IRC is further concerned that there is high incidence of teenage abortion, ranging between 50,000 to 60,000 cases annually.

62. The IRC recommends that:

(a) abortion by pregnant girls and women is decriminalized;

(b) the requirement for consent from the spouse, parent or guardian is removed from the Genetic Health Act to ensure autonomy and integrity of women;

(c) the government ensure that sex education at all levels provides a systematic, consistent and comprehensive education on sexual and reproductive health and rights to both girls and boys, as guided by WHO and UNFPA norms and standards, which is scientifically accurate, evidence-based, age-appropriate considering the evolving capacity of children, and which includes both rights and responsibilities in their relationships; and

(d) the providers of sex education at schools, clinics and other venues are professionally trained, incorporating the diverse issues of sexual and reproductive health and rights, as well as encompassing the diverse needs of different population groups.

Health needs of women with disabilities

63. While acknowledging the good efforts to provide incentives to hospitals and improve the medical facilities to meet the diverse health needs of women with different forms of disabilities, the IRC remains concerned that many hospitals and clinics are still not equipped with needed facilities and health personnel that can properly provide health care to women with disabilities. In this context, for example, moving examination tables and transfer aids for pelvic examinations and pap smear screening are not available. Furthermore, medical professionals are not adequately trained to understand the diverse needs of women with disabilities, especially in rural and remote areas. The IRC is also concerned that women with disabilities do not have equal opportunities to receive education, counselling for parenting, pre- and postnuptial needs and birth control options.

64. The IRC recommends that the Government intensify its efforts to equip the hospitals and health clinics with the necessary equipment and facilities to meet the diverse health needs of women with disabilities. It further recommends the Government to provide women with disabilities with increased educational support and counselling services for parenting, prenuptial,

and postnuptial issues for persons with disabilities, including LGBTI persons with disabilities and expand their focus from birth control to reproductive health and rights.

Gender equality in athletics and sports

65. The IRC is concerned that sexism and gendering in athletics and sports create an unwelcome environment for female participants in such activities in schools, universities and other institutions. Although the problem has rendered attention in the 2017 White Paper on Promoting Female Participation in Sports, progress is slow.

66. The IRC recommends that the Government intensify its efforts to change stereotypical behaviour in the sports and recreation fields and promote female presence on all levels within sports and media covering sports. It further recommends that the Government make sure that women and men have equal access to sports facilities across the board.

Livelihood, property and economic opportunities for rural women

67. The IRC commends the Government for the various measures taken to enhance economic opportunities for rural and indigenous women and their participation in decision-making institutions and associations. The IRC is nonetheless concerned about the lack of adequate infrastructure and economic opportunities and innovative models for women in rural areas.

68. The IRC, drawing the attention of the Government to the CEDAW General Recommendation No 34 on rural women, recommends that Government:

(a) establish mechanisms for private sector gender mainstreaming to accelerate progress toward equality in rural areas, consider the introduction of innovative models such as the Gender Bond Initiative and procurement systems and other financial inclusion schemes to enhance economic opportunities for women in rural areas;

(b) support women in rural communities through appropriate rural industrialization schemes, provision of subsidized, women-friendly agricultural gadgets and the review of the cultural and innovation loans from existing 45 years of age limit to 65 years to boost women's livelihoods and competitiveness in the agricultural value chain and improve agricultural output for women owned, led and focused enterprises;

(c) narrow the existing gender gaps in agriculture, especially in the fishing and farmers' association leadership by reviewing the implementation of the "1/3rd Gender Ratio Rule" and eliminate the use of "household as representative unit for farmers" to better capture the contributions of rural women to the national Gross Domestic Product (GDP); and

(d) equip women, especially those in remote communities and small islands, with necessary education and skills in order to eliminate the digital gender divide and enable them to better explore opportunities offered by the new digital economy.

Legal aid and access to justice

69. The IRC appreciates that free legal aid in Taiwan covers full legal representation, including for mediation, and other alternative dispute resolutions as well as drafting of legal documents. The IRC is however concerned that all requests for legal aid, including by victims of domestic violence, are subject to means tests.

70. The IRC recommends that the Government waive the means test requirement for victims of domestic violence, in particular for proceedings to request protection orders under the Domestic Violence Prevention Act.

Ancestor Worship Guilds

71. The IRC is concerned that the 2008 Act for Ancestor Worship Guild had left the questions of membership and inheritance in guilds that existed prior to the Act to the internal rules of each guild, which invariably exclude women from membership and inheritance, and provided a default rule designating males as successors if such internal rules do not exist. The IRC notes that the Government acknowledges that this Act was found to be incompatible with CEDAW, and it is further concerned that the 2014 proposed amendment that allows women to inherit guild land only relates to the default rule, leaving most of the guilds free to continue excluding women. The IRC notes the admission of the Government representatives, during the dialogue, that ancestor worship guilds cover a substantial amount of land in Taiwan. Hence, the IRC sees this as a serious impediment on women's access to land in Taiwan.

72. The IRC urges the Government to revise the proposed amendment to the Act for Ancestor Worship Guild to apply the gender equality principle retroactively so that it covers all guilds including those that were formed before 2008.

Age of marriage

73. The IRC commends amending in 2021 the Civil Code to set the minimum age of marriage for both men and women at 18 years of age, which will take effect on January 1, 2023, in line with the IRC's previous Recommendations.

Non-judicial divorce by mutual agreement

74. The IRC notes that according to Government data, more than 85% of all divorces in Taiwan are affected through registration by the Household Administrative Authority based on mutual agreement of the spouses. The IRC is gravely concerned that there is no court oversight of these agreements to safeguard against abuse of power discrepancies which may lead to women's giving up their rights. It is particularly concerned by lack of such supervision to ensure that the best interest of the child is preserved when parents to minor children divorce in this manner. It notes the apparent lack of research into the outcomes of these divorces.

75. The IRC calls upon the Government to conduct empirical research on the legal and economic outcomes of divorces by mutual agreement, amend the Civil Code as necessary, and to introduce

a judicial oversight mechanism so as to safeguard the rights of women and guarantee that the best interest of the child is preserved.

Divorce mediation

76. The IRC is concerned that while mediation in divorce proceedings is not mandatory, it is nonetheless strongly encouraged. Women survivors of domestic violence as well as protective mothers who refuse mediation risk being labeled as uncooperative and “unfriendly parents” and may even be accused of engaging in alienating behavior, which may lead to detrimental implications for child custody issues.

77. The IRC recommends that in cases of divorce that involves domestic violence, mediation should be prohibited. It further recommends that all mediation committee members undergo training on domestic violence and be instructed to refrain from pressing women into mediation under all circumstances. It also recommends that refusal to engage in mediation should carry no consequences in child custody proceedings.

Discrimination of women in same-sex marriages

78. The IRC appreciates that the 2019 Act for Implementation of Juridical Yuan Interpretation No. 748 allows same-sex marriages to be legally registered in Taiwan. It notes that Article 20 of the Act retains a distinction between same-sex marriage and heterosexual marriage, and that transnational same-sex couples involving countries that do not allow for same-sex marriages cannot marry in Taiwan.

79. The IRC calls upon the Government to consider taking the necessary measures to eliminate all remaining discriminatory rules against same-sex couples.

De-facto unions

80. The IRC is concerned that apart from the Domestic Violence Prevention Act, there is no adequate protection for cohabiting couples, including in relation to the distribution of property, alimony and residency.

81. The IRC recommends that the Government take all necessary measures to ensure the protection of the economic rights of women in de-facto unions and their children, in line with CEDAW General Recommendation No. 29.

Illegitimate children/ children born out of wedlock

82. The IRC is concerned that the Civil Code maintains the derogatory concept of children born out of wedlock who are labeled as illegitimate children.

83. The IRC recommends the amendment of the Civil Code to remove the concept of illegitimate children and to guarantee equal rights for all children regardless of the formal relationships of their parents.

Economic consequences of family relations and their dissolution: alimony, distribution of marital property, and pensions

84. The IRC notes with appreciation the second Regulatory Review Program for CEDAW General Recommendation No. 29-33 conducted in 2016, following which an amendment to Article 1057 of the Civil Code was introduced (and has yet to be enacted), eliminating the innocence requirement for eligibility of alimony, in line with CEDAW General Recommendation No. 29. It is however concerned that the remaining alimony provisions (Article 1057), together with the distribution of marital property regime (Chapter II, Section 4 of the Civil Code), are still problematic and fall short of reflecting the need to use these rules to ameliorate the higher costs incurred by women in family relations. The combined effect of the two regimes leaves many women without adequate economic remedies upon separation or divorce.

85. The IRC recommends that the Government

(a) consider removing the situation of being “reduced to difficulties in livelihood” as a condition for entitlement to alimony; and delete paras I and III of Article 1057-1 of the Civil Code;

(b) consider adding a definition of property to the family law chapter in the Civil Code that would include intangible assets;

(c) consider removing the reference to “no contribution to marital life” in property division following divorce; and

(d) amend the Civil Code to include a full and equal right to spousal division of pensions in all occupations.

Future reports

86. The IRC recommends that in the future, the National Report on the implementation of CEDAW would be limited up to 60 pages, with focused and condensed contents, while the report can be supplemented by appendices of tables and figures. Furthermore, the IRC encourages the NGOs to form coalition(s) and coordinate among themselves and submit more consolidated reports.