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# Taiwan and the Global AI Report

The Enactment of  
Taiwan AI Basic Act:  
Building Trustworthy  
AI for Safety and  
Innovation

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# FOREWORD

Artificial intelligence (AI) has become an indispensable part of modern life, powering systems from conversational agents to autonomous vehicles and complex financial infrastructures. While these innovations offer tremendous opportunities, they also introduce complex risks that extend beyond technical vulnerabilities, affecting national security, economic stability, and public safety and trust.

The Global Alliance for Taiwan Technology Diplomacy (GATTD) seeks to facilitate cooperation, helping governments, industry, and academia confront these challenges together. Our mission is to strengthen global and regional security through research, partnerships, talent development, and commercialization, while fostering economic growth through collaboration between Taiwan and other technology-driven economies. In partnership with, and under the leadership of the Taipei Representative Office in Singapore, we aim to share insights widely and connect audiences across Taiwan, Singapore, and beyond.

This report examines Taiwan's AI Basic Act and seeks to foster dialogue on AI governance by sharing Taiwan's experience and exploring good practices for the development and use of artificial intelligence.

We welcome your feedback and comments, which will help us improve and expand future reports in this series.

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**Artificial intelligence** has become a strategic factor shaping economic growth, industrial competitiveness, and public-sector transformation worldwide. At the same time, the deployment of AI systems for decision-making and content generation has made digital trust and AI safety top government priorities. Taiwan's AI development follows this global trajectory with clear positioning: safety is treated as a foundation for scale, not as a constraint on innovation.

Given Taiwan's role in global supply chains and its experience in highly regulated sectors such as finance, telecommunications, manufacturing, and healthcare, governance increasingly emphasizes lifecycle responsibility. AI systems must remain reliable, secure, and aligned with human values not only at deployment, but also through updates, retraining, and evolving usage contexts.

Against this backdrop, Taiwan reached a major milestone at the end of 2025 with the passage of the Artificial Intelligence Basic Act, which took effect on January 14, 2026. The Act establishes a national, principle-based framework to guide AI development, deployment, and governance. Rather than serving as a highly prescriptive technical rulebook, the Act provides a high-level orientation that complements existing sectoral regulation and creates a common governance vocabulary for future standards, evaluation mechanisms, and best practices. In fast-moving areas such as foundation models and generative AI, overly rigid, technology-specific mandates can quickly become outdated. A stable set of safety principles, by contrast, can be implemented through testing, procurement requirements, and sector-specific guidance. In this sense, the Act functions as a foundational layer for trustworthy AI, anchoring safety and rights while allowing adaptive implementation.

Before outlining the Act's key provisions, it is worth sketching out its legislative and regulatory background. The Act had an unusually long gestation. While the first draft bill was introduced in the Legislative Yuan (Taiwan's Congress) back in 2019, a public consultation draft from the National Science and Technology Council (NSTC) did not appear until April 2024, five years later. One significant factor behind the delay was Taiwan's deliberate adoption of a "wait-and-see" strategy, by which policymakers monitored regulatory developments in other jurisdictions.

The Act both accommodates and builds upon the governance framework established prior to its enactment—a soft-law patchwork covering the three stages of the AI lifecycle. Between 2023 and 2025, the Ministry of Digital Affairs (MODA) issued eight guidelines addressing the training stage, with a primary focus on data governance. Access to high-quality training data was treated as the top policy priority.

For the verification stage, MODA, the National Institute of Cyber Security (NICS), and the Industrial Technology Research Institute (ITRI) jointly established the Artificial Intelligence Evaluation Center (AIEC), providing a mechanism for conformity assessment and model evaluation.

For the deployment and application stage, the Executive Yuan (Taiwan's Cabinet), MODA, and the Financial Supervisory Commission (FSC) issued guidelines respectively on AI applications in the public sector and the financial industry. These guidelines address pressing government concerns around AI regulation, while institutional backing is provided through ongoing supervisory oversight. Additionally, the NSTC and the AI Center of Excellence (AICoE) embedded AI governance compliance and accountability into research grant conditions, requiring recipients to complete trustworthy AI self-assessments and dataset disclosures.

Following these prior soft-law-oriented approaches, the Act affords flexibility and adaptability by enabling a nuanced, risk-based, and sector-specific regulatory framework that reconciles competing values. The Act comprises 20 articles, which are divided into three functional clusters as demonstrated in the table below.

## The Outlines of the Artificial Intelligence Basic Act of Taiwan

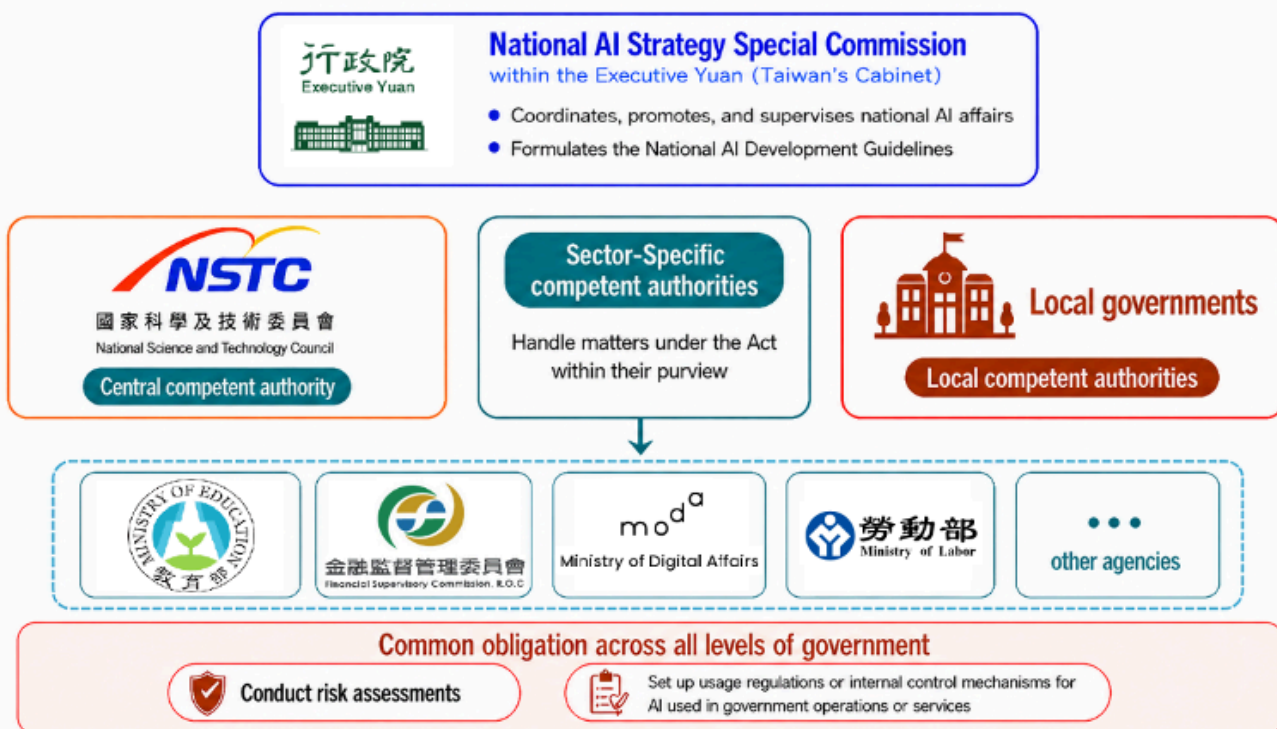
 <b>General</b> <span>7 articles</span>	 <b>Promotive</b> <span>7 articles</span>	 <b>Preventive</b> <span>6 articles</span>
<p><b>Article 1</b> Purpose of the Act</p> <hr/> <p><b>Article 2</b> Definition of competent authorities</p> <hr/> <p><b>Article 3</b> Definition of AI</p> <hr/> <p><b>Article 4</b> Fundamental principles for AI development and application</p> <hr/> <p><b>Article 6</b> Establishment of the National AI Strategy Special Commission</p> <hr/> <p><b>Article 18</b> Review and adjustment of existing laws and regulations</p> <hr/> <p><b>Article 20</b> Effective date of the Act</p>	<p><b>Article 7</b> Promotion of AI and ethics education</p> <hr/> <p><b>Article 8</b> Cross-disciplinary cooperation among government, industry, and academia</p> <hr/> <p><b>Article 9</b> Budgetary allocation for AI policy</p> <hr/> <p><b>Article 10</b> Promotion of AI R&amp;D, industry support, and fiscal incentives</p> <hr/> <p><b>Article 11</b> Legal adaptation and innovation experimentation environment</p> <hr/> <p><b>Article 12</b> International cooperation and public-private partnership</p> <hr/> <p><b>Article 13</b> Open data, data sharing, and data reuse mechanisms</p>	<p><b>Article 5</b> Prevention of harmful or unlawful AI applications</p> <hr/> <p><b>Article 14</b> Personal data protection in AI development</p> <hr/> <p><b>Article 15</b> Safeguarding of labor rights</p> <hr/> <p><b>Article 16</b> AI risk classification and risk-based regulation</p> <hr/> <p><b>Article 17</b> Liability attribution and relief mechanisms for high-risk AI</p> <hr/> <p><b>Article 19</b> Principles for government use of AI</p>

The first cluster is the general provisions. As set forth in Article 1, the Act advances a cluster of policy objectives oriented toward human-centric and responsible AI. Accordingly, seven foundational principles are codified in Article 4: sustainable development, human autonomy, privacy protection and data governance, security, transparency and explainability, fairness, and accountability. These principles are drawn from various international documents, such as the G7 Hiroshima Code of Conduct, the OECD AI Recommendation, the EU’s Ethics Guidelines for Trustworthy AI, and Singapore’s Model AI Governance Framework.

The Act establishes a governance structure capable of supporting implementation across various sectors and regions. The NSTC is designated as the central competent authority. As the NSTC is responsible for promotion of scientific research and technological development, legislators have built an innovation-oriented ethos into the Act. The Act further provides that sector-specific competent authorities handle matters stipulated in the Act falling within their purview, and that local governments serve as local competent authorities.

It should be noted that the National AI Strategy Special Commission within the Executive Yuan is added to the final text of the Act, which coordinates, promotes, and supervises national AI affairs and formulates the National AI Development Guidelines. The provision is probably influenced by similar legislation in neighboring countries and reflects the hope that a high-level special commission will bring diversified and holistic perspectives and facilitate smoother interdepartmental coordination.

## The Governance Structure under the Taiwan AI Basic Act



The second cluster of articles, pertaining to the promotion of AI development, reflects a strongly pro-innovation orientation. The Act mandates that government agencies support AI development and related innovation processes through measures such as direct funding, investments, subsidies, and public-private partnerships. It emphasizes AI education and digital literacy and enhances the availability of data for AI by facilitating data access, data sharing, and data reuse.

The third cluster of articles seeks to prevent harms caused by AI.

The Act enumerates the types of harm and specific infringements it seeks to address: harms to individuals, social order, national security, and the environment; and biases, discrimination, false advertising, and misleading or false information induced by AI applications. The Act further stipulates that the government shall act in the best interests of children and adolescents.

As a fundamental step in constructing the regulatory framework, the Act mandates MODA to promote a risk classification framework, upon which other agencies are expected to base sector-specific regulations. In addition, MODA and other relevant agencies shall provide or recommend assessment and verification tools or methods to the competent authorities for the relevant industries. Where an AI product or system is identified as a high-risk application, it shall come with advisory notices or warnings. In addition, the government shall clarify the attribution and conditions of liability for the application of high-risk AI, and establish relief, compensation, or insurance mechanisms.

Notably, the Act dedicates a full article to labor protection. It directs the government to address the skills gap and provide necessary training for workers. Regarding data protection, the Act reiterates the principle of data minimization and promotes the principles of data protection by design and by default. Finally, the Act imposes risk assessment obligations on government use of AI.

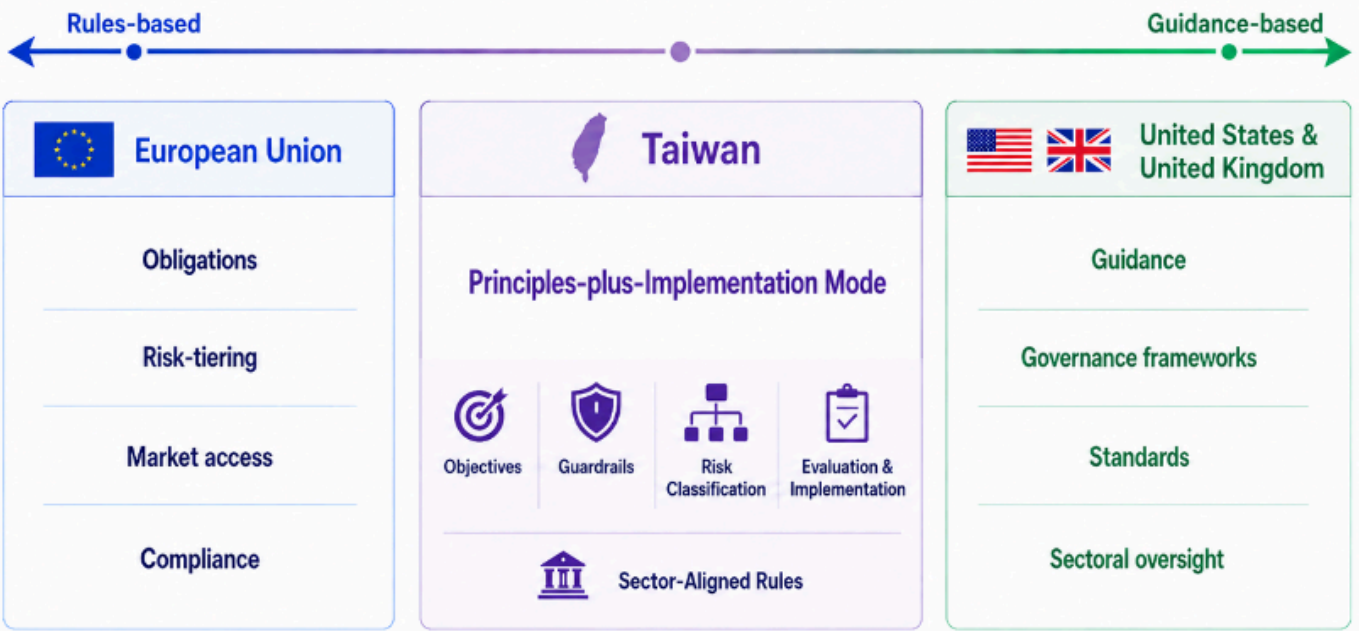
Since the Act came into effect, various measures have been adopted or are being planned in recent months. In March 2026, MODA drafted guidelines on labeling of AI-generated content and deepfake images, as well as on web crawlers. The Ministry of Education plans to issue “Guidelines for AI Use and Learning,” which promotes AI education and guides student use of AI at the senior high school level and below. The Ministry of Labor has undertaken to issue “Guidelines for Businesses Introducing and Using AI,” requiring employers to ensure information transparency and to inform workers when they introduce or use AI.

In addition, all levels of government are required to conduct risk assessments and set up usage regulations or internal control mechanisms for their operations or services using AI. Beyond these practices, the NSTC and the future National AI Strategy Special Commission will steer the overall AI strategy, while sectoral and local regulators translate principles into domain-specific requirements and enforcement measures. This structure seeks coherence without over-centralization, ensuring nationally aligned yet sectorally informed implementation of the Act.

From an AI-safety lens, the policy goals embedded in the Act are explicit and balance innovation with protection: promoting human-centered AI R&D and industry growth, building a safe AI application environment, advancing digital equality, and safeguarding fundamental rights. These goals align Taiwan with the international mainstream while reflecting a pragmatic governance position.

The European Union’s AI Act is widely characterized by risk-tiering tied to market access and compliance obligations, while the United States and the United Kingdom emphasize governance frameworks, standards, and sectoral oversight that can be updated through guidance rather than through a single comprehensive statute. The Act adopts a principles-plus-implementation model: it sets national objectives and guardrails at the legal level, while anticipating that concrete safety controls will be realized through risk classification, evaluation, and sector-aligned rules that evolve with technology and use cases.

# Global AI Governance Approaches: Policy Comparison



The Act’s seven core principles provide the bridge from policy goals to implementable safety requirements. For AI safety and security, the explicit recognition of cybersecurity and safety as a governance principle is significant. It places security-by-design and misuse resistance within the definition of responsible AI, rather than treating them as purely technical matters. Transparency and explainability support auditability and post-incident analysis, while accountability ensures that responsibility cannot be diffused across developers, integrators, and users when harm occurs. These principles can be translated into measurable expectations, such as robustness testing, data leakage prevention, distribution-shift resilience, and output traceability.

More importantly, Taiwan is pursuing risk-based governance as a central implementation path. The Act provides the foundation for adopting a risk classification framework aligned with international standards, with particular attention to accountability and remedies in high-risk applications. Risk classification converts broad principles into differentiated obligations. A model used for internal summarization does not pose the same risk as one used in credit assessment, healthcare triage, critical infrastructure management, or public communication. By focusing on use-case context rather than model type alone, Taiwan signals that the true unit of governance is the AI application within its deployment environment, including human oversight and institutional safeguards.

A defining feature of Taiwan's approach, and one that makes the Act operational in practice, is an evaluation-centered ecosystem. Taiwan has invested in building evaluation capacity that integrates machine learning expertise, cybersecurity assessment, data governance, and systems engineering. The focus extends beyond performance metrics to include robustness, fairness, transparency, security, and resistance to misuse. A notable component is the AIEC, which promotes systematic assessment and alignment with international standards as a pathway to trustworthy deployment. This emphasis on evaluation narrows the gap between high-level legal principles and daily enterprise decisions by providing testable criteria rather than abstract commitments.

This evaluation orientation becomes especially important when addressing large language models (LLMs), which have reshaped the AI risk landscape through their widespread use in customer service, internal knowledge management, software development assistance, content generation, and decision support.

Government and industry stakeholders in Taiwan have identified key LLM-specific risks, including:

- **Hallucinations and factual inaccuracy**
- **Privacy and data leakage**
- **Adversarial misuse and prompt manipulation**
- **Limited transparency and traceability (which complicates accountability)**

These risks are challenging because they combine scale and subtlety. LLMs can produce confident but incorrect outputs, can be influenced by carefully crafted malicious prompts, and can expose sensitive information through indirect prompts. Taiwan's evaluation initiatives therefore increasingly include systematic stress testing of LLM behavior, assessment of robustness to adversarial inputs, and verification of alignment with safety guidelines.

At the organizational level, many Taiwanese enterprises are adopting structured and cautious LLM deployment strategies that reflect both policy guidance and operational experience. A common pattern involves enterprise-controlled environments that limit data exposure and enforce access controls, combined with retrieval-based mechanisms that connect LLM outputs to verified internal knowledge bases to reduce hallucinations and improve reliability in customer-facing contexts. Organizations also combine technical safeguards, usage policies, and human oversight, routing higher-risk outputs to human review. These practices reinforce the Act's principles of accountability and safety, while allowing enterprises to benefit from AI productivity gains.

Taken together, the Act's likely impact on industry extends beyond compliance costs. It represents a shift in competitive capability. Firms that can demonstrate trustworthy AI through documented evaluation, risk controls, and lifecycle governance gain credibility in procurement processes, international partnerships, and cross-border supply chains.

In the European context, risk-tiering and conformity requirements directly affect market access, incentivizing rigorous documentation and testing. In the United States and the United Kingdom, alignment with recognized governance frameworks influences perceptions of responsible conduct. Taiwan's combination of principle-based law, risk classification, and evaluation infrastructure enables companies to meet diverse international expectations while maintaining innovation flexibility. For Taiwan's export-oriented industries, this translates into safer systems, clearer accountability, and reduced friction in global cooperation.

Finally, Taiwan's AI safety strategy should be understood as governance in motion rather than a one-time certification exercise. AI systems evolve through updates, retraining, and changing usage patterns, requiring ongoing monitoring, reassessment, and adaptation. The Act provides the guiding framework, and its effectiveness depends on evaluation tools, institutional coordination, and continuous stakeholder engagement, which forms a concrete basis for collaboration. Thus, Taiwan stands ready to work with Singapore and international partners on interoperable evaluation practices, risk governance, and practical safeguards for generative AI, ensuring that innovation advances alongside trust, resilience, and responsible cross-border cooperation.

# Appendix

*Artificial Intelligence Basic Act of Taiwan*

*Promulgated on January 14, 2026*

*Available at: <https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=H0160093>*

## Article 1

This Act is enacted to build a smart nation; promote the human-centric research, development, and industrial advancement of artificial intelligence (AI); establish a safe environment for AI applications; ensure digital equity; safeguard the fundamental rights of the people; enhance social well-being; improve the quality of life for the people; foster the sustainable development of society and the nation; preserve national cultural values; and enhance international competitiveness, as well as to ensure that the application of technology complies with social ethics. Matters not stipulated in this Act shall be governed by the provisions of other laws.

## Article 2

For the purposes of this Act, the term "competent authority" as used in this Act refers to the National Science and Technology Council at the central government level, and the special municipality, county, or city governments at the local level.

Matters stipulated in this Act that fall within the purview of various central competent authorities shall be handled by those respective competent authorities.

## Article 3

The term "artificial intelligence" as used in this Act refers to a system capable of autonomous operation, which, through input or sensing and by means of machine learning and algorithms, can generate outputs such as predictions, content, recommendations, or decisions that affect physical or virtual environments to achieve explicit or implicit objectives.

## Article 4

In promoting the research, development, and application of AI, the government shall, while balancing public interest, digital equity, the promotion of innovation and R&D, and the enhancement of national competitiveness, develop sound governance and infrastructure, and adhere to the following principles:

1. Sustainable Development and Well-being: Social equity and environmental sustainability shall be considered simultaneously. Appropriate education and training shall be provided to reduce potential digital gaps and help citizens adapt to the changes brought about by artificial intelligence.
2. Human Autonomy: Shall support human autonomy, respect rights of personality and other fundamental human rights and cultural values, and ensure human oversight, implementing a human-centered approach that respects the rule of law and democratic values.
3. Privacy Protection and Data Governance: Personal data privacy must be properly protected, and corporate trade secrets must be respected to avoid the risk of data leakage while the principle of data minimization should be adopted. At the same time, open access to and reuse of non-sensitive data should be promoted, provided that it complies with constitutional protection of privacy rights.
4. Cybersecurity and Safety: In the process of AI R&D and application, cybersecurity measures shall be established to prevent security threats and attacks, ensuring the robustness and safety of the system.
5. Transparency and Explainability: The outputs of AI shall be accompanied by appropriate disclosures or labeled to facilitate the assessment of potential risks and understanding of their impact on relevant rights and interests, thereby enhancing the trustworthiness of AI.
6. Fairness and Non-Discrimination: In the process of AI R&D and application, efforts shall be made to minimize the risks of algorithmic bias and discrimination, and the results should not discriminate against specific groups.
7. Accountability: It is essential to ensure that corresponding responsibilities are assumed, including internal governance responsibilities and external social responsibilities.

## Article 5

The government shall ensure that the application of artificial intelligence does not result in any of the following: infringement upon the people's life, body, liberty, or property; disruption of social order, national security, or the ecological environment; or conduct that violates relevant laws and regulations, including bias, discrimination, false advertising, or the dissemination of misleading or false information.

The government shall act in the best interests of children and adolescents. If an AI product or system is identified as a high-risk application by a central competent authority for the relevant industry in consultation with the Ministry of Digital Affairs, it shall come with advisory notices or warnings. The Ministry of Digital Affairs and other relevant agencies shall provide or recommend assessment and verification tools or methods to assist the competent authorities for the relevant industries in carrying out the matters described in the preceding paragraph.

The formulation of the verification tools and methods mentioned in the preceding paragraph shall seek the opinions of relevant interest groups, industry, academics, social organizations, and legal experts.

## Article 6

The Executive Yuan shall establish a National AI Strategic Committee, to be convened by the Premier of the Executive Yuan and composed of scholars, experts, representatives from AI-related private organizations and industry, ministers without portfolio, heads or representatives of relevant agencies, and heads of special municipality and county/city governments. The Committee shall coordinate, promote, and supervise national AI affairs and formulate the National AI Development Guidelines.

The Committee mentioned in the preceding paragraph shall convene at least once a year to review the National AI Development Guidelines. In the event of a sudden emergency or major incident, a special meeting shall be convened.

The administrative and staff operations of the Committee mentioned in the first paragraph shall be handled by the National Science and Technology Council.

## Article 7

To enhance the knowledge and skills of the public regarding AI, the government shall continuously promote education in artificial intelligence and ethics in schools at all levels, industries, organizations, society, and public agencies (institutions), and shall cultivate the digital literacy of the public.

#### Article 8

The government shall implement AI development policies and encourage cross-disciplinary cooperation, exchange, and the establishment of infrastructure for talent and technology among government, industry, and academia.

#### Article 9

The government shall, within its financial capacity, make adequate budgetary allocations and take necessary measures to continuously ensure that funding meets the needs of promoting AI policy development.

#### Article 10

The government shall actively promote the R&D, application, and infrastructure of AI, properly plan the overall allocation of resources, and handle subsidies, commissions, funding, investments, incentives, and guidance for AI-related industries, or provide fiscal incentives such as tax and financial measures. An annual performance report system shall be established, and relevant results and evaluation opinions shall be publicly announced on a regular basis to serve as a basis for the continuous promotion of policies and resource adjustments.

#### Article 11

When developing, training, testing, and verifying the operational impact of emerging AI technologies, the government shall provide for reasonable use, support, and subsidy measures, and shall improve the legal framework for AI research, development, and application. In cases where the interpretation and application of relevant regulations conflict with other laws, the principle of promoting the provision of new technologies and services shall take priority, provided that it is consistent with the fundamental principles set forth in Article 4 of this Act.

To promote the innovation and sustainable development of AI technology, the competent authorities for the relevant industries may, for innovative AI products or services, establish or complete a safe environment for innovative AI R&D and application services experimentation.

#### Article 12

The government shall strive to promote international cooperation related to AI; and, based on the principle of public-private partnership, shall actively promote the innovative applications of AI in collaboration with the private sector.

### Article 13

The government shall establish mechanisms for open data, data sharing, and data reuse to enhance the availability of data for AI, and shall regularly review and revise relevant laws and regulations.

The government shall strive to improve our quality and quantity of data used for AI, ensuring that training and output results sufficiently reflect the nation's diverse cultural values and protect intellectual property rights.

### Article 14

Each competent authority for the relevant industries shall consult with the competent authority for personal data protection, and shall, in the process of AI R&D and application, avoid the unnecessary collection, processing, or use of personal data, and shall promote the integration of personal data protection by design and by default measures or mechanisms to safeguard the rights and interests of the data subjects.

### Article 15

The government shall actively use AI to safeguard workers' labor rights.

The government shall actively bridge the skills gap caused by AI development, enhance labor participation, ensure economic security, and implement dignified labor.

The government shall provide employment counseling to those who become unemployed due to the use of AI, based on their work capabilities.

### Article 16

The Ministry of Digital Affairs shall, with reference to international standards or norms, promote an AI risk taxonomy and assessment framework that is interoperable with international frameworks, and shall assist the competent authorities for the relevant industries in establishing risk-based management regulations.

The competent authorities for the relevant industries shall, as needed for AI application risk management, follow the AI risk taxonomy and assessment framework of the preceding paragraph to establish risk-based management regulations, and shall assist the relevant industries in formulating their own industry guidelines and codes of conduct. Any of the circumstances listed in Article 5, paragraph 1, shall be restricted or prohibited in accordance with the law.

#### Article 17

For the application of high-risk AI, the government shall clarify the attribution of liability and the conditions for such liability, and shall establish relief, compensation, or insurance mechanisms.

The provisions of the preceding paragraph shall not apply to the R&D of AI before its actual application. However, this exception shall not apply when such research and development is tested in a real-world environment or when the results of such research and development are used to provide products or services.

#### Article 18

The government shall review the laws, regulations, and administrative measures under its jurisdiction in accordance with the provisions of this Act. Where any such laws, regulations, or administrative measures do not comply with the provisions of this Act or where no applicable laws or regulations exist, the government shall, within two years of the effective date of this Act, complete the enactment, amendment, or repeal of such laws and regulations, as well as the improvement of administrative measures.

Prior to the enactment or amendment of the laws and regulations mentioned in the preceding paragraph, for matters where existing regulations have no provisions, the central competent authorities shall, in consultation with the central competent authority, interpret and apply them in accordance with the provisions of this Act.

#### Article 19

When using AI to perform duties or provide services, the government shall conduct risk assessments and plan risk response measures.

The government shall, based on the nature of the duties involving the use of AI, establish usage guidelines, regulations, or internal control management mechanisms.

#### Article 20

This Act shall take effect on the date of its promulgation.

# Acknowledgements

Please feel free to reach out to the Economic Division of the Taipei Representative Office in Singapore should you have any enquiries or are seeking partnership opportunities of investment or collaboration in the field of semiconductors in Taiwan.

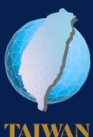
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