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Presidential Order Hua-Zong-Yi-Yi-Zi No. 11500001671, promulgated January 14, 2026

人工智慧基本法

Artificial Intelligence Basic Act

(立法目的)

第一條 為建設智慧國家，促進以人為本之人工智慧研發與人工智慧產業發展，建構人工智慧安全應用環境，落實數位平權，保障人民基本權利，增進社會福祉，提升國人生活品質，促進社會國家之永續發展，維護國家文化價值及提升國際競爭力，並確保技術應用符合社會倫理，特制定本法；本法未規定者，適用其他法律之規定。

Article 1 (Legislative Purpose)

This Act is enacted to build a smart nation; promote the human-centered research, development, and industrial advancement of artificial intelligence (AI); construct a safe environment for AI applications; realize digital equity; protect the fundamental rights of the people; enhance social well-being; improve the quality of life for citizens; foster the sustainable development of society and the nation; preserve national cultural values; and elevate international competitiveness, while ensuring that technological applications comply with social ethics. For matters not provided for in this Act, the provisions of other applicable laws shall govern.

說明

一、本法之立法目的。

二、人工智慧為攸關國家發展之科技，為積極研發與應用人工智慧，強化與深耕以人為本（human-centered）之人工智慧技術，促進技術應用與產業發展，同時保障憲法規定之人格尊嚴及國民權利，包括生命、身體、健康、安全等相關權利，以期人工智慧可回應人文與社會發展所需，並在落實數位平權的前提下，邁向社會永續發展。因此，研發與應用人工智慧之同時，有賴於制定具有指標與引導性原則之法律，以作為發展人工智慧之規範與促進應用之法源基礎，俾利達成智慧國家之建設，爰制定本法。

三、關於本法及其他法律之適用，本法有規定者，應優先適用本法之規定；本法未規定者，適用其他法律之規定。

Explanation

1. The legislative purpose of this Act.

2. AI is a technology critical to national development. This Act is enacted to actively promote the R&D and application of AI; to strengthen and deepen human-centered AI technology; to foster technological application and industrial development; and to simultaneously protect the human dignity and rights of the people as stipulated in the Constitution, including rights related to life, body, health, and safety. The goal is for AI to respond to the needs of humanistic and social development and to advance toward social sustainability on the premise of realizing digital

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equity. Therefore, the R&D and application of AI require the enactment of a law with indicative and guiding principles to serve as a normative foundation for AI development and a legal basis for promoting its application, thereby facilitating the construction of a smart nation.

3. Regarding the application of this Act and other laws, where this Act has provisions, they shall take precedence. For matters not provided for in this Act, the provisions of other laws shall apply.

(主管機關)

第二條 本法所稱主管機關：在中央為國家科學及技術委員會；在地方為直轄市、縣（市）政府。本法所定事項，涉及各目的事業主管機關職掌者，由各目的事業主管機關辦理。

Article 2 (Competent Authority)

For the purposes of this Act, the term "competent authority" shall refer 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 involve the duties of various central competent authorities for the relevant industries shall be handled by said authorities.

說明

一、參考世界各國常以掌管科學研究的政府部門作為人工智慧政策之主管機關，為使人工智慧蓬勃發展，與我國科學研究無縫接軌，爰將本法之主管機關訂為國家科學及技術委員會。

二、考量人工智慧政策涉及各政府部會之業務職掌，故明定本法所定事項，涉及各目的事業主管機關職掌者，由各目的事業主管機關辦理。

Explanation

1. Referring to the practice of many countries where the government department in charge of scientific research serves as the competent authority for AI policy, and to ensure the seamless integration of AI development with our nation's scientific research, the competent authority for this Act is designated as the National Science and Technology Council.

2. Considering that AI policy involves the duties and responsibilities of various government ministries and departments, it is hereby stipulated that matters provided for in this Act that fall within the purview of the respective competent authorities for the relevant industries shall be handled by them.

(人工智慧之定義)

第三條 本法所稱人工智慧，指具自主運行能力之系統，該系統透過輸入或感測，經由機器學習及演算法，可為明確或隱含之目標實現預測、內容、建議或決策等影響實體或虛擬環境之產出。

Article 3 (Definition of Artificial Intelligence)

For the purposes of this Act, the term "artificial intelligence" refers to a system with the capacity for autonomous operation, which, through input or sensing and via machine learning and algorithms, can

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generate outputs such as predictions, content, recommendations, or decisions that influence physical or virtual environments to achieve explicit or implicit objectives.

說明

參考美國國家 AI 創新法案 (National AI Initiative Act of 二〇二〇) 美國法典 (U.S. Code) 第九四〇一章、國際標準化組織 (ISO) 及國際電工委員會 (IEC) 聯合制定技術規範 (ISO/IEC) 四二〇〇一：二〇二三人工智慧管理系統、美國國家標準暨技術研究院 (National Institute of Standards and Technology, NIST) AI 風險管理框架 (Artificial Intelligence Risk Management Framework)，以及歐盟人工智慧法 (Artificial Intelligence Act) 對於人工智慧系統之定義，人工智慧必須被設計為具備不同程度之自主運行能力 (AI systems are designed to operate with varying levels of autonomy)，透過輸入 (input) 或感測 (sensing)，經過機器學習 (machine-learning) 及演算法 (algorithms)，可為明確 (explicit) 或隱含 (implicit) 之特定目的 (objectives) 實現諸如預測、內容、建議或決策 (such as predictions, content, recommendations, or decisions) 等影響實體或虛擬環境之產出，與其他軟體系統有別，爰於本條定明人工智慧之定義。

Explanation

With reference to the definitions of an AI system in the U.S. National AI Initiative Act of 2020 (U.S. Code Title 15, Chapter 119), the ISO/IEC 42001:2023 AI management system, the National Institute of Standards and Technology (NIST) AI Risk Management Framework, and the EU Artificial Intelligence Act, an AI system must be designed to operate with varying levels of autonomy. Through input or sensing, and by means of machine learning and algorithms, it can, for explicit or implicit objectives, generate outputs such as predictions, content, recommendations, or decisions that influence physical or virtual environments. This distinguishes it from other software systems. Therefore, this article defines artificial intelligence.

(基本原則)

第四條 政府推動人工智慧之研發與應用，應在兼顧社會公益、數位平權、促進創新研發與強化國家競爭力之前提下，發展良善治理與基礎建設，並遵循下列原則：

- 一、永續發展與福祉：應兼顧社會公平及環境永續。提供適當之教育及培訓，降低可能之數位落差，使國民適應人工智慧帶來之變革。
- 二、人類自主：應以支持人類自主權、尊重人格權等人類基本權利與文化價值，並允許人類監督，落實以人為本並尊重法治及民主價值觀。
- 三、隱私保護與資料治理：應妥善保護個人資料隱私，尊重企業營業秘密，避免資料外洩風險，並採用資料最小化原則；同時在符合憲法隱私權保障之前提下，促進非敏感資料之開放及再利用。
- 四、資安與安全：人工智慧研發與應用過程，應建立資安防護措施，防範安全威脅及攻擊，確保其系統之穩健性與安全性。
- 五、透明與可解釋：人工智慧之產出應做適當資訊揭露或標記，以利評估可能風險，並瞭解對相關權益之影響，進而提升人工智慧可信度。
- 六、公平與不歧視：人工智慧研發與應用過程中，應盡可能避免演算法產生偏差及歧視等風險，不應對特定群體造成歧視之結果。
- 七、問責：應確保承擔相應之責任，包含內部治理責任及外部社會責任。

Article 4 (Basic Principles)

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In promoting the research, development, and application of AI, the government shall, under the premise of balancing social public interest, digital equity, innovation promotion, and national competitiveness, develop good governance and fundamental infrastructure, and shall adhere to the following principles:

- 1. Sustainable Development and Well-being: Shall balance social fairness and environmental sustainability. Provide appropriate education and training to reduce potential digital divides, enabling citizens to adapt to the changes brought by AI.*
- 2. Human Autonomy: Shall support human autonomy, respect personality rights and other fundamental human rights and cultural values, and allow for human oversight, implementing a human-centered approach that respects the rule of law and democratic values.*
- 3. Privacy Protection and Data Governance: Shall properly protect personal data privacy, respect trade secrets, prevent data breach risks, and adopt the data minimization principle; while also promoting the opening and reuse of non-sensitive data under the premise of complying with constitutional privacy protection.*
- 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 output of AI shall be appropriately disclosed or labeled to facilitate the assessment of potential risks and to understand its 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 avoid risks such as algorithmic bias and discrimination, and it shall not result in discriminatory outcomes against specific groups.*
- 7. Accountability: Shall ensure that corresponding responsibilities are borne, including internal governance responsibilities and external social responsibilities.*

說明

一、我國發展人工智慧應平衡創新發展與可能風險，以回應國內人文及社會所需。爰參考國際協議及各國相關政策方針、法規或行政命令，訂定具有指標與引導功能之基礎準則，以作為人工智慧研發與應用之基本原則。

二、人工智慧研發與應用應兼顧社會公平與環境、經濟之協調發展，以追求對人類及地球有益之結果，從而促進永續發展（sustainable development），爰參考 G7 廣島 AI 國際行動規範（Hiroshima Process Code of Conduct for Organizations Developing Advanced AI Systems），於第一款定明永續性原則。

三、人工智慧研發與應用應在人工智慧系統之整個生命週期中尊重法治、人權及民主價值觀，為此，參考經濟合作暨發展組織（OECD）二〇一九年公布之人工智慧建議書（OECD Recommendation on Artificial Intelligence），於第二款定明人類自主性原則，應支持人類自主權（Human Autonomy），並尊重人格權（含姓名、肖像、聲音）等個人基本權利與文化價值，確保以人為本之基本價值。

四、人工智慧發展仰賴大量資料，惟資料之蒐集、處理及利用，能否確保資料安全與個人資料隱私，係目前人工智慧發展最多討論與疑慮之議題。爰於第三款定明隱私保護及資料治理原則，人工智慧研發與應用，應妥善保護個人資料，避免資料外洩風險，並採用資料最小化原則，而所謂資料最小化原則（data minimization），係指各階段蒐集之個人資料，皆須適當且具相關性，並僅止於符合資料處理目的所需之程度。同時，在符合憲法隱私權保障之前提下，促進非敏感（非個人或機敏）資料之開放及再利用。

五、人工智慧研發與應用應確保系統穩健性（robustness）與安全性，爰參考新加坡二〇二四年生成式 AI 治理架構（Model AI Governance Framework for Generative AI），於第四款定明安全性原則，以防範人工智慧有關安全威脅與攻擊。

六、人工智慧所生成之決策對於利害關係人有重大影響，須保障決策過程之公正性。人工智慧研發與應用階

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段，應致力權衡決策生成之準確性，並提升可讓使用者及受影響者理解其影響及決策過程之可解釋性，兼顧使用者及受影響者權益。爰參考歐盟二〇一九年可信賴 AI 倫理準則（Ethics Guidelines for Trustworthy AI），於第五款定明透明及可解釋性（Transparency and Explainability）之原則。

七、人工智慧研發與應用須公平、完善，且演算法應避免產生偏差或歧視之結果，爰於第六款定明公平性原則（Fairness），強調應重視社會多元包容，避免產生偏差與歧視等風險。

八、研發與應用人工智慧應致力於建立人工智慧應用負責機制，以維護社會公益。爰參考新加坡二〇二四年生成式 AI 治理架構（Model AI Governance Framework for Generative AI）有關對於人工智慧開發運用之生命週期中，應確保不同角色（如開發者、部署者、最終使用者等）能承擔相應之責任等精神，於第七款定明可問責性原則（Accountability）。

Explanation

- 1. The development of AI in our nation should balance innovative development with potential risks to respond to domestic humanistic and social needs. Therefore, with reference to international agreements and relevant policies, regulations, or administrative orders of various countries, fundamental guidelines with indicative and guiding functions are established as the basic principles for AI R&D and application.*
- 2. AI R&D and application should balance social fairness with the coordinated development of the environment and economy, to pursue outcomes beneficial to humanity and the planet, thereby promoting sustainable development. Thus, with reference to the G7 Hiroshima Process International Code of Conduct for Organizations Developing Advanced AI Systems, the principle of sustainability is stipulated in the first subparagraph.*
- 3. AI R&D and application should respect the rule of law, human rights, and democratic values throughout the entire lifecycle of the AI system. To this end, with reference to the OECD Recommendation on Artificial Intelligence published in 2019, the principle of human autonomy is stipulated in the second subparagraph, which should support human autonomy and respect fundamental personal rights (including name, portrait, voice) and cultural values, ensuring the fundamental value of being human-centered.*
- 4. AI development relies on large amounts of data. However, whether the collection, processing, and use of data can ensure data security and personal data privacy is currently the most discussed and debated issue in AI development. Therefore, the third subparagraph stipulates the principles of privacy protection and data governance. AI R&D and application should properly protect personal data, avoid data breach risks, and adopt the data minimization principle. The data minimization principle means that personal data collected at each stage must be adequate, relevant, and limited to what is necessary for the purposes for which they are processed. At the same time, under the premise of complying with constitutional privacy protection, the opening and reuse of non-sensitive (non-personal or non-sensitive) data should be promoted.*
- 5. AI R&D and application should ensure system robustness and safety. Therefore, with reference to Singapore's Model AI Governance Framework for Generative AI (2024), the fourth subparagraph stipulates the safety principle to prevent AI-related security threats and attacks.*
- 6. Decisions generated by AI have a significant impact on stakeholders, and the fairness of the decision-making process must be guaranteed. In the AI R&D and application stages, efforts should be made to balance the accuracy of decision generation and enhance the explainability for users and affected persons to understand its impact and the decision-making process, while also considering the rights and interests of users and affected persons. Therefore, with reference to the EU's Ethics Guidelines for Trustworthy AI (2019), the fifth subparagraph stipulates the principle of Transparency and Explainability.*
- 7. AI R&D and application must be fair and complete, and algorithms should avoid generating biased or discriminatory results. Therefore, the sixth subparagraph stipulates the principle of Fairness, emphasizing the importance of social diversity and inclusion and avoiding risks such as bias and discrimination.*
- 8. The R&D and application of AI should be committed to establishing a responsibility mechanism for AI applications to safeguard the public interest. Therefore, with reference to the spirit of Singapore's Model AI Governance Framework for Generative AI (2024), which states that corresponding responsibilities should be borne*

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by different roles (such as developers, deployers, end-users, etc.) throughout the lifecycle of AI development and use, the seventh subparagraph stipulates the principle of Accountability.

(政府應避免之事項及高風險應用標示)

第五條 政府應避免人工智慧之應用，有侵害人民生命、身體、自由或財產，破壞社會秩序、國家安全或生態環境，或偏差、歧視、廣告不實、資訊誤導或造假等違反相關法規之情事。

政府應以兒少最佳利益為原則，人工智慧產品或系統經中央目的事業主管機關會商數位發展部認定為高風險應用者，應明確標示注意事項或警語。

數位發展部及其他相關機關應提供或建議評估驗證之工具或方法，以利各目的事業主管機關辦理前項事項。

前項驗證工具及方式之形成，應徵詢相關利益團體、產業、學者、社會團體及法律專家之意見。

Article 5 (Matters to be Avoided by the Government and Labeling of High-Risk Applications)

The government shall prevent the application of AI from infringing upon the people's life, body, freedom, or property; undermining social order, national security, or the ecological environment; or engaging in conduct that violates relevant laws and regulations, such as bias, discrimination, false advertising, or the dissemination of misleading information or disinformation.

Where an AI product or system is designated as a high-risk application by a central competent authority for the relevant industry in consultation with the Ministry of Digital Affairs, it shall be clearly marked with warnings or cautionary notes, in accordance with the principle of the best interests of the child.

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 involve consultation with relevant interest groups, industry, scholars, social groups, and legal experts.

說明

一、為保障人民權益，於第一項定明政府應避免人工智慧之應用造成人民生命、身體、自由或財產、社會秩序、國家安全、生態環境損害，或出現利益衝突、偏差、歧視、廣告不實、資訊誤導或造假等問題，違反如兒童及少年福利與權益保障法、公平交易法、消費者保護法及個人資料保護法等相關法令之情事。

二、所稱造成人民生命、身體（含身心健康）等之損害或出現偏差、歧視等，悉依相關法令認定是否造成法令所保障之權利受損或有無其他違法之情形。

三、基於「聯合國兒童權利公約」第三條規定，「所有關係兒童之事務，無論是由公私社會福利機構、法院、行政機關或立法機關作為，均應以兒童最佳利益為優先考量。」亦稱為兒少最佳利益原則（Best Interests of the Child）。爰於第二項定明，人工智慧產品或系統經中央目的事業主管機關依據第十六條所訂定之管理規範，屬高風險應用者，應明確標示注意事項或警語。

四、為利各目的事業主管機關辦理前項業務，數位發展部及其他相關機關應提供或建議國內外評估驗證之工具或方法，爰為第三項規定。

五、驗證工具及方式應徵詢相關利益團體、產業、學者社會團體及法律專家意見，以求周延，爰為第四項規定。

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Explanation

1. To protect the rights and interests of the people, the first paragraph stipulates that the government shall prevent the application of AI from causing harm to the people's life, body, freedom, or property, social order, national security, or the ecological environment, or leading to issues such as conflicts of interest, bias, discrimination, false advertising, or the dissemination of misleading information or disinformation, in violation of relevant laws and regulations such as the Children and Youths Welfare and Rights Protection Act, the Fair Trade Act, the Consumer Protection Act, and the Personal Data Protection Act.
2. Whether harm is caused to the people's life, body (including physical and mental health), or whether bias, discrimination, etc., have occurred, shall be determined in accordance with relevant laws and regulations to ascertain if legally protected rights have been infringed upon or if other illegal situations exist.
3. Based on Article 3 of the "United Nations Convention on the Rights of the Child," which states, "In all actions concerning children, whether undertaken by public or private social welfare institutions, courts of law, administrative authorities or legislative bodies, the best interests of the child shall be a primary consideration," also known as the principle of the Best Interests of the Child. Therefore, the second paragraph stipulates that if an AI product or system is classified as a high-risk application by the central competent authority for the relevant industry according to the management regulations established under Article 16, it must be clearly marked with warnings or cautionary notes.
4. To facilitate the competent authorities for the relevant industries in handling the matters of the preceding paragraph, the Ministry of Digital Affairs and other relevant agencies shall provide or recommend domestic and international assessment and verification tools or methods. This is the basis for the third paragraph.
5. The verification tools and methods shall be formulated in consultation with relevant interest groups, industry, scholars, social groups, and legal experts to ensure comprehensiveness. This is the basis for the fourth paragraph.

(國家人工智慧戰略特別委員會)

第六條 行政院應成立國家人工智慧戰略特別委員會，由行政院院長召集學者專家、人工智慧相關民間團體及產業代表、政務委員、相關機關首長或代表、直轄市及縣（市）政府首長組成，協調、推動及督導全國人工智慧事務，並訂定國家人工智慧發展綱領。

前項委員會每年至少召開會議一次，並審議國家人工智慧發展綱領；遇突發緊急或重大事件，應召開臨時會議。

第一項委員會之幕僚作業，由國家科學及技術委員會辦理。

Article 6 (National AI Strategic Committee)

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, an ad-hoc 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.

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說明

- 一、考量人工智慧所涉及之層面範圍極廣，需要行政院針對跨部會議題進行規劃與協調，因此明定由行政院成立國家人工智慧戰略特別委員會，由行政院院長擔任召集人，召集學者專家、人工智慧相關民間團體及產業代表、政務委員、相關機關首長或代表、直轄市及縣（市）政府首長組成，協調、推動及督導全國人工智慧事務，並訂定國家人工智慧發展綱領，爰為第一項規定。
- 二、第二項明定國家人工智慧戰略特別委員會每年至少召開會議一次，並審議國家人工智慧發展綱領；遇突發緊急或重大事件，應召開臨時會議。
- 三、第三項定明國家人工智慧戰略特別委員會之幕僚作業由國家科學及技術委員會辦理之。

Explanation

1. Considering the wide-ranging aspects of AI, the Executive Yuan needs to plan and coordinate inter-ministerial issues. Therefore, it is stipulated that the Executive Yuan shall establish a National AI Strategic Committee, with the Premier of the Executive Yuan as the convener, 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, to coordinate, promote, and supervise national AI affairs and formulate the National AI Development Guidelines. This is the basis for the first paragraph.
2. The second paragraph stipulates that the National AI Strategic Committee shall convene at least once a year to review the National AI Development Guidelines, and that an ad-hoc meeting shall be convened in the event of a sudden emergency or major incident.
3. The third paragraph stipulates that the administrative and staff operations of the National AI Strategic Committee shall be handled by the National Science and Technology Council.

（人工智慧與倫理教育）

第七條 為提升國民對於人工智慧之知識與技能，政府應持續推動各級學校、產業、團體、社會及公務機關（構）之人工智慧與倫理教育，並厚植國民之數位素養。

Article 7 (AI and Ethics Education)

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

說明

參考科學技術基本法第二十二條，定明政府應推動各級學校、產業、社會及公務機關（構）之人工智慧教育，以提升國民對於人工智慧之知識與技能，並厚植國民之數位素養。

Explanation

With reference to Article 22 of the Fundamental Science and Technology Act, it is stipulated that the government shall promote AI education in schools at all levels, industries, society, and public agencies (institutions) to enhance the public's knowledge and skills in AI and to cultivate their digital literacy.

（人工智慧發展政策）

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第八條 政府應落實人工智慧發展政策，並鼓勵產官學界，積極推動人才及技術之跨域合作、交流與基礎設施之建立。

Article 8 (AI Development Policy)

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.

說明

一、人工智慧發展政策在於促進人工智慧研發創新、重視人工智慧基本教育、培育人工智慧專業人才、推動人工智慧產業發展、深化人工智慧產學合作、鼓勵人工智慧發展相關投資。
二、政府應鼓勵有利於人工智慧發展之基礎設施，如建置資料中心、能源設備等。

Explanation

1. AI development policy aims to promote AI R&D and innovation, emphasize basic AI education, cultivate AI professional talent, promote AI industry development, deepen industry-academia cooperation in AI, and encourage investment related to AI development.

2. The government shall encourage the development of infrastructure conducive to AI, such as the construction of data centers and energy facilities.

(預算編列)

第九條 政府應於財政能力範圍內，寬列預算，採取必要措施，持續確保經費符合推行人工智慧政策發展所需。

Article 9 (Budget Allocation)

The government shall, within its financial capacity, allocate a generous budget and take necessary measures to continuously ensure that funding meets the needs of promoting AI policy development.

說明

為促進我國人工智慧蓬勃發展，且相關政策均得以落實，各級政府應寬列預算，並依照推動策略調整預算編列，以確保我國之人工智慧政策具有充足且穩定的資源投入。

Explanation

To promote the vigorous development of AI in our country and to ensure the implementation of all related policies, governments at all levels shall allocate a generous budget and adjust budget allocations according to the promotion strategy to ensure that our country's AI policy has sufficient and stable resource input.

(推動人工智慧研發、應用及基礎建設)

第十條 政府應積極推動人工智慧研發、應用及基礎建設，妥善規劃資源整體配置，並辦理人工智慧相關產業之補助、委託、出資、投資、獎勵、輔導，或提供租稅、金融等財政優惠措施，並

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應設置年度執行成效報告制度，定期對外公布相關成果與評估意見，以作為政策持續推動與資源調整之依據。

Article 10 (Promotion of AI R&D, Application, and Infrastructure)

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.

說明

人工智慧研發與應用涉及領域甚廣，其整體資源規劃，應由政府各機關依照國家人工智慧發展綱領之規劃，按其業務職掌負責辦理，爰參考產業創新條例第九條及科學技術基本法第六條，定明政府應推動人工智慧研發、應用及基礎設施，及可運用之推動方式。中央及地方各機關並應設置或納入既有成效檢討制度，定期公布相關成果與評估意見，作為政策推動與調整之依據。

Explanation

The R&D, application, and infrastructure of AI involve a wide range of fields. The overall resource planning should be handled by various government agencies in accordance with the National AI Development Guidelines and their respective duties. Therefore, with reference to Article 9 of the Industrial Innovation Act and Article 6 of the Fundamental Science and Technology Act, it is stipulated that the government shall promote AI R&D, application, and infrastructure, and the available promotion methods. Central and local government agencies shall also establish or incorporate into existing performance review systems, and regularly announce relevant results and evaluation opinions as a basis for policy promotion and adjustment.

（新興技術之扶持與法規完善）

第十一條 政府應於人工智慧開發、訓練、測試及驗證新興技術運作之影響時，提供合理使用、扶持及補助措施，並完善人工智慧研發及應用之法規。相關法規之解釋與適用，如與其他法規扞格，在符合本法第四條基本原則之前提下，以促進新技術與服務之提供為優先原則。

為促進人工智慧技術創新及永續發展，各目的事業主管機關得針對人工智慧創新產品或服務，建立或完備人工智慧研發及應用服務之創新實驗環境。

Article 11 (Support for Emerging Technologies and Improvement of Regulations)

When developing, training, testing, and verifying the operational impact of emerging AI technologies, the government shall provide for fair 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 precedence, 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

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the relevant industries may, for innovative AI products or services, establish or complete an innovation experimentation environment for AI R&D and application services.

說明

一、人工智慧之研發，無法避免與傳統法令發生法規衝突。舉凡訓練資料之合理利用、研發資金之補助、人工智慧產業之扶持、研發責任之歸責範圍等，於符合本法第四條基本原則之情形下，國家應提供合理使用、扶持及補助措施，以利新興技術與服務之發展，爰為第一項規定。

二、第二項定明各目的事業主管機關得建立或完備有關人工智慧研發及應用服務之創新實驗環境，進一步使人民受益於人工智慧創新科技。

Explanation

1. The R&D of AI will inevitably conflict with traditional laws and regulations. Issues such as the fair use of training data, subsidies for R&D funding, support for the AI industry, and the scope of R&D liability, etc., require the state to provide for fair use, support, and subsidy measures, in compliance with the fundamental principles of Article 4 of this Act, to facilitate the development of emerging technologies and services. This is the basis for the first paragraph.

2. The second paragraph stipulates that the competent authorities for the relevant industries may establish or complete an innovation experimentation environment for AI R&D and application services, to further enable the public to benefit from innovative AI technologies.

(國際合作與公私協力)

第十二條 政府應致力推動人工智慧相關之國際合作；並基於公私協力原則，積極與民間共同推動人工智慧之創新運用。

Article 12 (International Cooperation and Public-Private Partnership)

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

說明

一、參考科學技術基本法第二十一條，定明政府應積極推動人工智慧國際合作、接軌國際，並參與國際共同開發及研究；並考量人工智慧應用與發展事務涵蓋範圍廣泛，故於定明政府得與民間合作推動人工智慧創新運用。

二、各級主管機關應建立公開徵選、合作審查與透明報告機制，確保合作案之公平性與公共利益，並鼓勵中小企業、新創團隊、社會創新組織等多元主體參與，提升全民創新能量。

Explanation

1. With reference to Article 21 of the Fundamental Science and Technology Act, it is stipulated that the government shall actively promote international cooperation in AI, align with international standards, and participate in joint international development and research. Considering the broad scope of AI application and development, it is also stipulated that the government may cooperate with the private sector to promote the innovative use of AI.

2. Competent authorities at all levels shall establish mechanisms for open selection, cooperative review, and transparent reporting to ensure the fairness and public interest of cooperative projects, and shall encourage the participation of diverse entities such as small and medium-sized enterprises, start-up teams, and social innovation organizations to enhance the nation's overall innovation capacity.

(資料開放、共享及再利用)

第十三條 政府應建立資料開放、共享及再利用機制，以提升人工智慧使用資料之可利用性，並定期檢視與調整相關法令及規範。

政府應致力提升我國人工智慧使用資料之品質與數量，確保訓練及產出結果足以展現國家多元文化價值與維護智慧財產權。

Article 13 (Data Opening, Sharing, and Reuse)

The government shall establish mechanisms for data opening, sharing, and reuse to enhance the usability of data for AI, and shall regularly review and adjust relevant laws and regulations.

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

說明

一、政府應本於資料具有永久性、可加解密之再利用性，以及價值可追溯紀錄之特性，建立資料開放、共享及再利用機制，以提升人工智慧使用資料之可利用性，並定期檢視與調整相關法令及規範。

二、資料為人工智慧發展之重要元素，政府有必要促進人工智慧之創新與產業發展得以取得高品質之資料，爰參考歐盟人工智慧法有關支援高品質資料近用之規定，於第一項定明政府應建立資料開放、共享及再利用機制。

三、為利人工智慧訓練及產出結果維繫國家多元文化價值，避免影響弱勢、多元族群權益及人民之智慧財產權，爰於第二項定明政府應致力推動之事項，以完善我國資料治理機制。

Explanation

1. The government shall, based on the characteristics of data being permanent, reusable through encryption/decryption, and having traceable value records, establish mechanisms for data opening, sharing, and reuse to enhance the usability of data for AI, and shall regularly review and adjust relevant laws and regulations.

2. Data is a crucial element for AI development. It is necessary for the government to promote access to high-quality data for AI innovation and industrial development. Therefore, with reference to the provisions of the EU AI Act concerning support for high-quality data access, the first paragraph stipulates that the government shall establish mechanisms for data opening, sharing, and reuse.

3. To ensure that the results of AI training and output maintain the nation's diverse cultural values and to avoid affecting the rights and interests of disadvantaged and diverse ethnic groups and the people's intellectual property rights, the second paragraph stipulates the matters that the government should strive to promote to improve our country's data governance mechanism.

(個人資料保護)

第十四條 各目的事業主管機關會商個人資料保護主管機關，在人工智慧研發及應用過程，避免不必要之個人資料蒐集、處理或利用，並應促進個人資料保護納入預設及設計相關措施或機制，以維護當事人權益。

Article 14 (Personal Data Protection)

The competent authorities for the relevant industries, in consultation with the competent authority for personal data protection, 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.

說明

為避免個人資料外洩風險及蒐集過多不必要之敏感資訊，爰為本條規定。個人資料保護主管機關應協助各目的事業主管機關，配合其業管法令建立個人資料保護納入預設及設計之相關措施或機制（data protection by design and by default），例如數位發展部訂定之隱私強化技術應用指引等，以維護人民權益。

Explanation

To avoid the risk of personal data breaches and the collection of excessive sensitive information, this article is stipulated. The competent authority for personal data protection shall assist the competent authorities for the relevant industries in establishing relevant measures or mechanisms for data protection by design and by default, in coordination with their respective governing laws and regulations, such as the Privacy Enhancing Technology Application Guidelines established by the Ministry of Digital Affairs, to protect the rights and interests of the people.

（勞動權益保障）

第十五條 政府應積極運用人工智慧確保勞動者之勞動權益。

政府應積極弭平人工智慧發展所造成之技能落差，提升勞動參與，保障經濟安全，並落實尊嚴勞動。

政府應就人工智慧利用所致之失業者，依其工作能力予以輔導就業。

Article 15 (Protection of Labor Rights)

The government shall actively use AI to ensure the labor rights of workers.

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

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

說明

一、第一項定明國家應積極運用人工智慧弭平人工智慧發展所造成之技能落差，並確保勞動者之權益，以落實尊嚴勞動。

二、因應人工智慧發展，為避免勞動者於需使用及應用人工智慧技術從事及執行該職務工作時，欠缺人工智慧相關技能，並確保勞動者之權益，包含職業安全衛生、勞資關係及職場友善環境等，爰為第二項規定。

三、為因應人工智慧利用造成之失業情事，爰於第三項定明政府應就該等失業者，依其工作能力予以輔導就業。

Explanation

1. The first paragraph stipulates that the state shall actively use AI to bridge the skills gap caused by AI development

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and to ensure the rights and interests of workers, in order to implement decent work.

2. In response to AI development, to prevent workers from lacking AI-related skills when they need to use and apply AI technology to perform their duties, and to ensure the rights and interests of workers, including occupational safety and health, labor-management relations, and a friendly workplace environment, the second paragraph is stipulated.

3. To address unemployment caused by the use of AI, the third paragraph stipulates that the government shall provide employment counseling to such unemployed persons based on their work capabilities.

(風險分類框架與管理規範)

第十六條 數位發展部應參考國際標準或規範，推動與國際介接之人工智慧風險分類框架，並應協助各目的事業主管機關訂定以風險為基礎之管理規範。

各目的事業主管機關應視人工智慧應用風險管理之需要，循前項風險分類框架，訂定以風險為基礎之管理規範，並應協助相關產業自行訂定產業指引及行為規範。有第五條第一項所列之情事者，應依法令限制或禁止之。

Article 16 (Risk Classification Framework and Management Regulations)

The Ministry of Digital Affairs shall, with reference to international standards or norms, promote an AI risk classification 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 risk classification 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. In cases involving the circumstances listed in the first paragraph of Article 5, such applications shall be restricted or prohibited in accordance with the law.

說明

一、為促進人工智慧穩健及安全發展，爰參考國際標準或規範，例如美國 NIST AI 風險管理框架，採取以風險管理為基礎，由數位發展部推動人工智慧風險分類框架，提供跨部門之指導原則，供其他目的事業主管機關據以識別潛在風險類別，並應協助各目的事業主管機關訂定以風險為基礎之管理規範，進而有效應對，爰為第一項規定。

二、為強化人工智慧之可驗證性及人為可控性，提升人工智慧研發與應用之可信任度，透過法令或指引建立標準、驗證機制，於促進人工智慧應用之同時，以風險管理為基礎，評估潛在弱點及可能濫用之情形，使人工智慧應用朝良善方向發展，各目的事業主管機關就所涉領域內之人工智慧應用，應依第十八條規定，依本法規定檢討制（訂）定、修正相關法令，並循第一項風險分類框架識別、評估風險後，視風險管理之需要，訂定以風險為基礎之管理規範，並應協助相關產業自行訂定產業指引及行為規範。又人工智慧應用有第五條第一項所列情事，依現行技術手段，仍無法有效管理或降低該應用風險者，各目的事業主管機關應依其主管法令，包括既有作用法或後續配合人工智慧應用訂定之法令，予以限制或禁止，爰為第二項規定。

Explanation

1. To promote the robust and safe development of AI, and with reference to international standards or norms such as the U.S. NIST AI Risk Management Framework, a risk-based management approach is adopted. The Ministry of Digital Affairs shall promote an AI risk classification framework to provide cross-departmental guiding principles,

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enabling other competent authorities for the relevant industries to identify potential risk categories. It shall also assist the competent authorities for the relevant industries in establishing risk-based management regulations for effective response. This is the basis for the first paragraph.

2. To enhance the verifiability and human controllability of AI and to increase the trustworthiness of AI R&D and application, standards and verification mechanisms shall be established through laws or guidelines. While promoting AI applications, a risk-based management approach shall be used to assess potential vulnerabilities and possible misuse, guiding AI applications toward a benevolent direction. The competent authorities for the relevant industries shall, for AI applications within their respective domains, review, enact, or amend relevant laws and regulations in accordance with Article 18 and this Act. After identifying and assessing risks following the risk classification framework of the first paragraph, they shall, as needed for risk management, establish risk-based management regulations and shall assist the relevant industries in formulating their own industry guidelines and codes of conduct. Furthermore, if an AI application involves the circumstances listed in the first paragraph of Article 5 and current technical means are still unable to effectively manage or mitigate the application's risk, the competent authorities for the relevant industries shall restrict or prohibit it in accordance with their governing laws, including existing laws or subsequent laws enacted in conjunction with AI applications. This is the basis for the second paragraph.

(高風險人工智慧之責任歸屬)

第十七條 政府應就高風險人工智慧之應用，明確其責任歸屬及歸責條件，並建立其救濟、補償或保險機制。

人工智慧之研發，於實際應用前，不適用前項規定。但其於實際環境測試，或運用研發成果提供產品、服務時，不在此限。

Article 17 (Liability Attribution for High-Risk AI)

For the application of high-risk AI, the government shall clarify the attribution of liability and the conditions for such liability, and shall establish remedy, 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 testing in a real-world environment or when using R&D results to provide products or services.

說明

一、高風險人工智慧之應用，係依據潛在風險及影響程度判斷之，如於特定關鍵領域應用時可能造成人民基本權利、生命安全、財產保障或社會秩序之嚴重危害。為確保人工智慧之安全性，政府應針對高風險人工智慧應用所可能產生之損害風險，明確其責任歸屬及歸責條件，並建立救濟、補償或保險機制，爰訂定第一項規定。

二、為避免影響學術研究自由及產業前端研發，爰訂定第二項，定明人工智慧技術開發與研究，於尚未實際應用階段，不適用第一項有關責任相關規範，及建立救濟、補償或保險機制之規定。惟仍應遵循本法其他規定，與既有研發相關之法令及學術倫理規範。倘已於實際環境測試，或運用研發成果提供產品、服務者，仍應遵守第一項規定及其他各目之事業主管機關既有或後續訂定之法令。

Explanation

1. The application of high-risk AI is determined based on its potential risks and the severity of its impact, such as applications in specific critical domains that could cause serious harm to the people's fundamental rights, life safety,

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property protection, or social order. To ensure the safety of AI, the government shall, for the potential damage risks arising from high-risk AI applications, clarify the attribution of liability and the conditions for such liability, and establish remedy, compensation, or insurance mechanisms. This is the basis for the first paragraph.

2. To avoid affecting academic research freedom and early-stage industrial R&D, the second paragraph is enacted. It stipulates that the development and research of AI technology, at a stage where it has not yet been actually applied, are not subject to the liability-related regulations of the first paragraph, nor to the requirement of establishing remedy, compensation, or insurance mechanisms. However, other provisions of this Act, as well as existing laws and academic ethical norms related to R&D, must still be followed. If testing has already been conducted in a real-world environment, or if R&D results are being used to provide products or services, the provisions of the first paragraph and other existing or subsequently enacted laws by the competent authorities for the relevant industries must still be complied with.

(法規檢討)

第十八條 政府應依本法之規定，檢討所主管之法規與行政措施；有不符本法規定或無法規可適用者，應自本法施行後二年內，完成法規之制(訂)定、修正或廢止，及行政措施之改進。

前項法規制(訂)定或修正前，既有法規未有規定者，由中央目的事業主管機關會商中央主管機關，依本法規定解釋、適用之。

Article 18 (Review of Laws and Regulations)

The government shall, in accordance with the provisions of this Act, review the laws, regulations, and administrative measures under its jurisdiction. If any are found to be inconsistent with the provisions of this Act or if no applicable regulations exist, the enactment, amendment, or repeal of such laws and regulations, and the improvement of administrative measures, shall be completed within two years from the date of this Act's implementation.

Before the enactment or amendment of the laws and regulations mentioned in the preceding paragraph is completed, for matters where existing regulations do not provide, the central competent authority for the relevant industry shall, in consultation with the central competent authority, interpret and apply them in accordance with the provisions of this Act.

說明

一、為落實本法，確保人工智慧之研發與應用能有效推展，於第一項明定檢討法規與行政措施，以利行政院統籌各部會，於本法施行後二年內檢討法規與相關機制。

二、依第一項規定檢討應訂定、修正或廢止之相關法規，於未完成法定程序前，為使相關事務符合本法之規定，爰於第二項明定由中央目的事業主管機關會商中央主管機關，依本法規定解釋、適用之。

Explanation

1. To implement this Act and ensure the effective promotion of AI R&D and application, the first paragraph mandates the review of laws, regulations, and administrative measures, to facilitate the Executive Yuan in coordinating all ministries to review laws and related mechanisms within two years of this Act's implementation.

2. For the relevant laws and regulations that should be enacted, amended, or repealed according to the first paragraph, before the legal procedures are completed, to ensure that related matters comply with the provisions of this Act, the second paragraph stipulates that the central competent authority for the relevant industry shall, in

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consultation with the central competent authority, interpret and apply them in accordance with the provisions of this Act.

(政府使用人工智慧之風險評估)

第十九條 政府使用人工智慧執行業務或提供服務，應進行風險評估，規劃風險因應措施。政府應依使用人工智慧之業務性質，訂定使用規範或內控管理機制。

Article 19 (Risk Assessment for Government Use of AI)

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 regulations or internal control management mechanisms.

說明

一、考量政府各機關使用人工智慧協助執行業務或提供服務，有助於行政效率之提升，且應參酌第十六條風險分類及管理規範進行風險評估與規劃因應措施，爰參考英國二〇二五年「英國政府人工智慧運用手冊」

（Artificial Intelligence Playbook for the UK Government），於第一項定明政府使用人工智慧執行公務應進行風險評估及規劃風險因應措施。

二、為促使政府各機關依一致之認知及原則使用人工智慧，爰於第二項定明政府應依使用人工智慧之業務性質，訂定使用規範或內控管理機制。

Explanation

1. Considering that the use of AI by various government agencies to assist in performing duties or providing services helps to improve administrative efficiency, and that risk assessments and response measures should be planned with reference to the risk classification and management regulations of Article 16, and with reference to the UK's "Artificial Intelligence Playbook for the UK Government" (2025), the first paragraph stipulates that the government shall conduct risk assessments and plan risk response measures when using AI to perform public duties.

2. To ensure that government agencies use AI based on a consistent understanding and principles, the second paragraph stipulates that the government shall, based on the nature of the duties involving the use of AI, establish usage regulations or internal control management mechanisms.

(施行日期)

第二十條 本法自公布之日起施行。

Article 20 (Effective Date)

This Act shall enter into force on the date of its promulgation.

說明

明定本法施行日期。

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Explanation

This article specifies the date of implementation for this Act.

附帶決議

Supplementary Resolutions

一、教文暨交通委員會協商結論

I. Joint Committee on Education and Culture, and Transportation and Communications Consultation Conclusions

(一) 葛如鈞委員等 8 人提案：

要求行政院科技政委督導數位發展部會同國科會、教育部、衛福部，於本法三讀後 6 個月內，針對 AI 之應用完成「兒少影響性評估」及公開相關報告以供各界參考，並研議建立相關機制，以便未來定期進行相關評估，以保障兒少身心健康及權益。

(1) Proposal by Legislator Ko Ju-chun and 7 others:

To request the Minister without Portfolio for Science and Technology of the Executive Yuan to supervise the Ministry of Digital Affairs, in conjunction with the National Science and Technology Council, the Ministry of Education, and the Ministry of Health and Welfare, to complete a "Child and Youth Impact Assessment" on the application of AI within 6 months after the third reading of this Act, and to publicly release the relevant report for public reference. Furthermore, to study and establish relevant mechanisms for regular future assessments to protect the physical and mental health and rights of children and youths.

(二) 張雅琳委員等 5 人提案：

為確保人工智慧應用同時兼顧兒童及少年的身心發展與人權福祉，請行政院科技政委督導數位發展部會同國科會、教育部和衛福部及其他相關機關，於本法三讀通過後 6 個月內，完成「兒少影響評估」、「人權影響評估」、「性別影響評估」，並將評估報告公開發布，供社會各界參考。另請數位發展部研議建立常設性評估機制，以定期檢視人工智慧應用對兒少權益、人權以及性別之影響，持續強化其保護措施。

(2) Proposal by Legislator Chang Ya-lin and 4 others:

To ensure that the application of AI simultaneously considers the physical and mental development and the human rights and well-being of children and youths, it is requested that the Minister without Portfolio for Science and Technology of the Executive Yuan supervise the Ministry of Digital Affairs, in conjunction with the National Science and Technology Council, the Ministry of Education, the Ministry of Health and Welfare, and other relevant agencies, to complete a "Child and Youth Impact Assessment," a "Human Rights Impact Assessment," and a "Gender Impact Assessment" within 6 months after the third reading of

this Act, and to publicly release the assessment reports for public reference.

Furthermore, it is requested that the Ministry of Digital Affairs study and establish a permanent assessment mechanism to regularly review the impact of AI applications on the rights of children and youths, human rights, and gender, and to continuously strengthen its protective measures.

二、國民黨葛如鈞等 4 人提案

II. Proposal by the Kuomintang Legislator Ko Ju-chun and 3 others

各級政府應於本法公布後 6 個月內，檢討並完成已使用人工智慧執行業務或提供服務的風險評估。另應於本法公布後一年內，應依使用人工智慧之業務性質，訂定使用規範或內控管理機制。

Governments at all levels shall, within 6 months of the promulgation of this Act, review and complete risk assessments for the use of AI in performing duties or providing services. Furthermore, within one year of the promulgation of this Act, they shall, based on the nature of the duties involving the use of AI, establish usage regulations or internal control management mechanisms.

三、第 10 條附帶決議：國民黨葛如鈞等 6 人提案

III. Supplementary Resolution to Article 10: Proposal by the Kuomintang Legislator Ko Ju-chun and 5 others

本條所指之基礎設施為資料中心、能源設備等有利於人工智慧發展之基礎設施。

The infrastructure referred to in this article pertains to infrastructure beneficial to the development of AI, such as data centers and energy facilities.

四、民進黨張雅琳等 4 人提案

IV. Proposal by the Democratic Progressive Party Legislator Chang Ya-lin and 3 others

「教育部應於本法公布後六個月內，制定並公告『人工智慧使用和學習指引』，以作為高級中等以下學校推動人工智慧教育及輔導學生使用之依據；其內容應涵蓋未成年人保護、資訊倫理、隱私安全及正確使用原則。」

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"The Ministry of Education shall, within six months of the promulgation of this Act, formulate and announce 'Guidelines for the Use and Learning of Artificial Intelligence' to serve as a basis for senior secondary schools and below to promote AI education and to guide students in its use. The content shall cover the protection of minors, information ethics, privacy and security, and principles of correct usage."