

**Opinion on Human Rights
Governance in the Development of
Artificial Intelligence in Taiwan**

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I、 Preamble

The rapid development of Artificial Intelligence (AI) technologies, particularly the rise of Generative AI in 2022, has accelerated changes in the operational models of human society and lifestyles. While this wave brings unprecedented opportunities for innovation, it is accompanied by human rights risks that cannot be ignored.

International human rights instruments, from the *Universal Declaration of Human Rights (UDHR)* to the *International Covenant on Civil and Political Rights (ICCPR)* and the *International Covenant on Economic, Social and Cultural Rights (ICESCR)*, explicitly establish the fundamental rights of every individual to be free from discrimination, to enjoy privacy and freedom of expression, to have security of work, and to participate equally in culture and education. With the rapid iteration of AI technology, these protections face unprecedented challenges, including the potential to exacerbate discrimination and inequality, infringe upon privacy, endanger freedom of thought and expression, and impact labor, employment, educational opportunities, and cultural diversity. This poses a severe test for national AI-related legal systems, regulatory capacities, and policy directions.

The United Nations and international human rights institutions have issued warnings regarding the risks inherent in technological development. From the *Taxonomy of Human Rights Risks Connected to Generative AI* issued by the Office of the United Nations High Commissioner for Human Rights (OHCHR) and United Nations Children's Fund (UNICEF)'s focus on the impact of AI on children's rights, to the AI human rights guidelines or recommendations proposed by National Human Rights Institutions (NHRIs) in South Korea and Australia, all highlight the importance of "human rights-centered AI governance."

In the wave of the AI era, Taiwan must simultaneously implement

human rights protections and sustainable development to ensure that technological progress does not come at the expense of equality and dignity. Therefore, based on relevant international human rights conventions, this document takes stock of the impact of AI development on human rights. Combining international human rights trends with local observations, it proposes recommendations across six major dimensions: **Elimination of Discrimination, Protection of Privacy, Mitigation of Misinformation and Disinformation, Combating Deepfake Pornography and Child Sexual Exploitation, Effective AI Governance, and Equal Participation in Digital Transformation and Sustainable Development.** These recommendations aim to assist the State in reducing human rights risks and ensuring fair and sustainable development while promoting AI innovation and digital transformation.

This document constitutes policy recommendations from the National Human Rights Commission (NHRC) to the government. While not legally binding, it serves as a critical reference for the government in formulating or amending AI-related policies, regulations, and governance frameworks.

II 、 International Human Rights Treaties and Declarations Relevant to AI Development

AI development may impact the right to equality and non-discrimination, the right to privacy, freedom of thought and expression, the right to work, and rights to education and culture. Consequently, these rights serve as the core for mapping relevant international human rights conventions and declarations:

1. Universal Declaration of Human Rights (UDHR)

- (1) Everyone is entitled to all the rights and freedoms set forth in this Declaration, and are entitled to equal protection of the law, without any discrimination. (Articles 2 & 7)
- (2) No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence. (Article 12)
- (3) Everyone has the right to freedom of thought, conscience and religion; freedom to hold opinions without interference; and freedom to seek, receive and impart information and ideas through any media. (Articles 18 & 19)
- (4) Everyone has the right to work, to free choice of employment, to just and favorable conditions of work, and to protection against unemployment. (Article 23)
- (5) Everyone has the right to education. (Article 26)
- (6) Everyone has the right freely to participate in the cultural life of the community and to share in scientific advancement and its benefits. (Article 27)

2. International Covenant on Civil and Political Rights (ICCPR)

- (1) States Parties undertake to ensure rights without distinction of any kind, such as race, color, sex, language, religion, political or other opinion. All persons are equal before the law and are entitled without any discrimination to the equal protection of the law. Children shall not be discriminated against as to race, color, sex, language, religion. (Articles 2, 3, 24 & 26)

- (2) No one shall be subjected to arbitrary or unlawful interference with his privacy, family, home or correspondence. (Article 17)
 - (3) Everyone shall have the right to freedom of thought, conscience and religion; the right to hold opinions without interference; and the right to freedom of expression. (Articles 18 & 19)
 - (4) Persons belonging to ethnic, religious or linguistic minorities shall not be denied the right, in community with the other members of their group, to enjoy their own culture or to use their own language. (Article 27)
3. International Covenant on Economic, Social and Cultural Rights (ICESCR)
- (1) States Parties undertake to guarantee that the rights enunciated in the present Covenant will be exercised without discrimination of any kind as to race, color, sex, language, religion, political or other opinion. (Articles 2 & 3)
 - (2) Everyone has the right to work, which includes the right of everyone to the opportunity to gain his living by work which he freely chooses or accepts; everyone enjoys just and favorable conditions of work. (Articles 6 & 7)
 - (3) Everyone has the right to education, to take part in cultural life, and to enjoy the benefits of scientific progress and its applications. (Articles 13 & 15)
4. International Convention on the Elimination of All Forms of Racial Discrimination (ICERD)
- (1) States Parties undertake to prohibit and to eliminate racial discrimination in all its forms and to guarantee the right of everyone, without distinction as to race, colour, or national or ethnic origin, to equality before the law, notably in the enjoyment of political, economic, social and cultural rights. (Articles 2 and 5)
 - (2) Everyone has the right to freedom of thought, conscience and religion; and the right to freedom of opinion and expression. (Article 5(d)(vii) & (viii))

- (3) Everyone has the right to work, to free choice of employment, to just and favorable conditions of work, and to protection against unemployment. (Article 5(e)(i))
 - (4) Everyone has the right to education and training, and equal participation in cultural activities. (Article 5(e)(v) & (vi))
 - (5) States Parties undertake to adopt measures in the fields of teaching, education, culture and information to combat prejudices which lead to racial discrimination. (Article 7)
5. Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
- (1) States Parties condemn discrimination against women in all its forms and agree to pursue by all appropriate means a policy of eliminating discrimination against women. (Article 2)
 - (2) States Parties shall take all appropriate measures to eliminate discrimination against women in the field of employment in order to ensure, on a basis of equality of men and women, the same rights, in particular the right to work as an inalienable right. (Article 11)
 - (3) States Parties shall take all appropriate measures to eliminate discrimination against women to ensure equal rights with men in the field of education. (Article 10)
6. Convention on the Rights of the Child (CRC)
- (1) States Parties shall respect and ensure the rights set forth in the present Convention to each child within their jurisdiction without discrimination of any kind, irrespective of the child's or his or her parent's or legal guardian's race, color, sex, language, religion, political or other opinion, national, ethnic or social origin, property, disability, birth or other status. (Article 2)
 - (2) No child shall be subjected to arbitrary or unlawful interference with his or her privacy, family, home or correspondence. (Article 16)
 - (3) States Parties shall respect the right of the child to freedom of thought, conscience and religion, and ensure that the child has

access to information and material from a diversity of national and international sources. (Articles 14 & 17)

- (4) States Parties recognize the right of the child to education; a child belonging to a minority or who is indigenous shall not be denied the right, in community with other members of his or her group, to enjoy his or her own culture or to use his or her own language. (Articles 28 & 30)

7. Convention on the Rights of Persons with Disabilities (CRPD)

- (1) States Parties shall prohibit all discrimination on the basis of disability and guarantee to persons with disabilities equal and effective legal protection against discrimination. They shall take all appropriate measures to eliminate discrimination on the basis of disability by any person, organization, or private enterprise. Furthermore, States Parties shall ensure to persons with disabilities access, on an equal basis with others, to information and communications, including information and communications technologies and systems, and to other facilities and services open or provided to the public, both in urban and rural areas. (Articles 4, 5, and 9)
- (2) States Parties shall protect the privacy of personal, health and rehabilitation information of persons with disabilities on an equal basis with others; the collection, preservation and use of statistical data shall comply with legally established safeguards and internationally accepted norms. (Articles 22 & 31)
- (3) Principles of the Convention include respect for inherent dignity, individual autonomy including the freedom to make one's own choices, and independence of persons; States Parties shall ensure that measures relating to the exercise of legal capacity respect the rights, will and preferences of the person. (Articles 3 & 12)
- (4) States Parties shall ensure that persons with disabilities can exercise the right to freedom of expression and opinion; and promote their

effective and full participation in the conduct of public affairs.
(Articles 21 & 29)

(5) Persons with disabilities have the right to work on an equal basis with others, including the opportunity to gain a living by work freely chosen or accepted in a labor market and work environment that is open, inclusive and accessible. (Article 27)

(6) Persons with disabilities have the right to education and to participate in cultural life on an equal basis with others. (Articles 24 & 30)

8. Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law

The Council of Europe opened the Framework Convention on Artificial Intelligence for signature on September 5, 2024. As of December 2025, 17 entities including the EU, the US, Canada, and Japan have signed. The Convention aims to regulate the lifecycle of AI systems to ensure consistency with human rights, democracy, and the rule of law. Key concepts related to rights are as follows:

(1) **Human dignity and individual autonomy** : Parties shall adopt or maintain measures to respect human dignity and individual autonomy in relation to activities within the lifecycle of artificial intelligence systems. (Article 7)

(2) **Equality and Non-discrimination**: Parties shall adopt or maintain measures to ensure respect for equality, including gender equality, and the prohibition of discrimination as provided under international and domestic law throughout the lifecycle of AI systems. (Article 10)

(3) **Privacy and Personal Data Protection**: Parties shall adopt or maintain measures to ensure that privacy rights and personal data are protected, and to provide effective guarantees and safeguards for individuals. (Article 11)

(4) **Rights of Persons with Disabilities and Children**: Parties shall take

due account of any specific needs and vulnerabilities and respect their rights in accordance with domestic law and applicable international obligations. (Article 18)

- (5) Digital Literacy and Skills: Parties shall encourage and promote adequate digital literacy and skills for all segments of the population, including specific expert skills for those responsible for identifying, assessing, preventing, and mitigating risks posed by AI systems. (Article 20)

III ․ Response Measures by the UN and International Human Rights Institutions to AI Human Rights Impacts

1. Definition of AI

The EU *AI Act* and the Council of Europe Framework Convention on Artificial Intelligence reference the Organization for Economic Co-operation and Development (OECD) definition: An AI system is a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. Different AI systems vary in their levels of autonomy and adaptiveness after deployment.

2. Identification of Human Rights Risks

- (1) The OHCHR released the *Taxonomy of Human Rights Risks Connected to Generative AI*, exploring rights potentially affected by generative AI, including the right to security of person (freedom from physical and mental harm); the right to equality before the law and equal protection against discrimination; the right to privacy; the right to property; freedom of thought, conscience, religion, and opinion; freedom of expression and access to information; the right to work and the right to gain a living; the rights of the child; and the right to participate in cultural life and enjoy the benefits of scientific progress.
- (2) The National Human Rights Commission of Korea (NHRCK) released *Human Rights Guidelines on the Development and Use of Artificial Intelligence* in May 2022. It aims to address the broad societal impact of AI and ensure human dignity and fundamental rights are protected. The Guidelines establish principles including human dignity, transparency and obligation to explain, guarantee of the right to self-determination, Prohibition of discrimination, implementation of AI human rights impact assessments (HRIA), risk classification, and the establishment of legal frameworks,

providing guidance for both the public and private sectors.

- (3) In July 2024, the NHRCK released the Human Rights Impact Assessment Tool for AI, comprising 72 questions across four stages: Planning & Preparation, Analysis & Assessment, Improvement & Remedy, and Disclosure & Review. This tool suggests that all high-risk AI used by public and private sectors should undergo voluntary HRIAs.

3. Human Rights Governance of AI

- (1) The UN General Assembly adopted the *Global Digital Compact (GDC)* in September 2024. Objectives relevant to AI include Objective 3 ("Foster an inclusive, open, safe and secure digital space that respects, protects and promotes human rights") and Objective 5 ("Enhance international governance of artificial intelligence for the benefit of humanity") :

A. Objective 3: Includes measures to urge companies and developers to address hate speech and discrimination in AI-generated content and publish actions taken. Safeguards should be integrated into model training, identification of AI-generated material, and authentication of content and origin.

B. Objective 5: Includes commitments to advance equitable and inclusive approaches to leveraging AI benefits while mitigating risks, in full respect of international law, including international human rights law, and taking into account frameworks such as the United Nations Educational, Scientific and Cultural Organization (UNESCO) *Recommendation on the Ethics of Artificial Intelligence*.

- (2) The OHCHR, in its *Submission to the Global Digital Compact*, outlined core principles for AI governance, including transparency, human oversight, accountability, and risk management for automated systems. Companies developing and deploying AI have a responsibility to respect human rights and to identify,

address, and mitigate adverse impacts in line with the UN *Guiding Principles on Business and Human Rights (UNGPs)* and Human Rights Due Diligence (HRDD). AI systems posing unmitigable risks to human rights should be prohibited.

- (3) UNESCO's *Recommendation on the Ethics of Artificial Intelligence* proposes 10 principles: Proportionality and Do No Harm, Safety and Security, Fairness and Non-discrimination, Sustainability, Right to Privacy and Data Protection, Human Oversight and Determination, Transparency and Explainability, Responsibility and Accountability, Awareness and Literacy, and Multi-stakeholder and Adaptive Governance , urging Member States to develop methodologies for the ethical impact assessment of AI technologies.
- (4) UNICEF, in collaboration with international partners, established the *Policy Guidance on AI for Children* to integrate children's rights into public and private AI governance. To achieve child-centered AI, the guidance sets forth nine core requirements, notably: supporting child development and well-being; ensuring inclusion and participation; prioritizing fairness and non-discrimination; safeguarding data privacy; and guaranteeing transparency, explainability, and accountability.
- (5) The Australian Human Rights Commission (AHRC) submitted a formal opinion to the government in May 2024 regarding the "Adopting AI in Australia". Building upon its 2021 Human Rights and Technology Final Report, the submission analyzes domestic and global trends concerning critical risks—including bias and algorithmic discrimination, automation bias, misinformation, foreign interference, and environmental impact—and proposes six key recommendations:
 - A. Strengthening existing legislation or introducing dedicated AI laws.

- B. Adopting a human rights-centered approach to development and deployment.
- C. Establishing a National AI Commissioner.
- D. Researching the identification and prevention of AI-generated disinformation.
- E. Strengthening capabilities to counter social media interference.
- F. Collaborating with the private sector to mitigate AI's climate impact.

IV、 Human Rights Governance in AI Development: Observations and Recommendations

International human rights covenants and declarations explicitly guarantee fundamental rights, including freedom from discrimination, the right to privacy, freedom of expression, the right to work, the right to education, and the right to participate in cultural life.

In light of the accelerating global application of AI, the NHRC has synthesized the key concerns of the United Nations and relevant international human rights institutions. Furthermore, incorporating insights from forums, workshops, and focus group discussions organized by the NHRC, we have identified six key dimensions: **Elimination of Discrimination, Protection of Privacy, Mitigation of Misinformation and Disinformation, Combating Deepfake Pornography and Child Sexual Exploitation, Effective AI Governance, and Equal Participation in Digital Transformation and Sustainable Development**. Accordingly, we present the following observations and recommendations:

1. Elimination of Discrimination

- (1) The lifecycle of an AI system comprises four stages: planning and design, data collection and input, model training and validation, and system deployment and monitoring. Bias may be introduced at any of these stages, potentially leading to discriminatory outputs or results. These biases include Human Bias in AI Development¹, Data Bias², Algorithmic Bias³, Bias in Model Training & Deployment⁴,

¹ The lack of diverse backgrounds within planning and design teams leads to design decisions that overlook the needs of minority groups. Furthermore, the subjective biases of designers or their failure to consider disadvantaged groups create a risk of discrimination within the system design.

² During the data collection and preparation stage, if the data itself contains inherent bias or lacks representativeness of the target population, the results generated after model training pose a risk of discrimination.

³ This arises when the design methodology or algorithmic rules of the AI system are biased, such as by considering only specific groups or parameters, or by setting weights in a manner that results in skewed outcomes.

⁴ If AI models are trained using biased data, the outputs carry a risk of discrimination. Furthermore, if the AI system is not subject to regular audits and updates, such discrimination may persist or even be exacerbated over time.

and Automation or Confirmation Bias⁵.

- (2) UN Special Rapporteur on contemporary forms of racism, Ashwini K.P., has highlighted that the rapid development and application of AI have raised concerns regarding racial discrimination. Data bias, algorithmic bias, and the "black box" nature of algorithms have exacerbated racial discrimination, particularly in sectors such as law enforcement, education, and healthcare.

For instance, predictive policing utilizes correlations between locations, events, and historical crime data to predict the timing and location of potential criminal acts. This reinforces the over-policing of racial and ethnic minority communities, creating a feedback loop of excessive policing and bias, which results in even more biased algorithmic predictions and continues to exacerbate inequities.

Furthermore, law enforcement agencies utilize facial recognition technology to identify individuals by comparing images against databases. However, machine learning training predominantly relies on images of white males, lacking racial, gender, and cultural diversity. This renders darker-skinned individuals and disadvantaged groups susceptible to misidentification, thereby intensifying racial discrimination. For example, regarding the use of biased facial recognition systems by Brazilian law enforcement for arrests, a 2019 study revealed that 90% of those arrested across Brazilian cities were of African descent.

- (3) Zinnya del Villar, Director of Technology, Data and Innovation at the non-profit Data-Pop Alliance, stated in a 2025 interview with UN Women that AI systems exacerbate gender discrimination when they learn from data laden with stereotypes or rely on biased algorithms. This impact is particularly acute in sectors such as

⁵ This refers to an over-reliance on and excessive trust in AI-generated results, leading individuals to disregard their own judgment and thereby affecting decision-making. A notable example is a driver blindly following a Global Positioning System (GPS), such as Google Maps, into the ocean.

decision-making, recruitment, loan approvals, and legal judgments. A notable example is Amazon's discontinuation of an AI recruitment system after discovering it favored male resumes.

To mitigate gender bias in AI, Ms. del Villar emphasized that training datasets must be diverse and representative of all genders, races, and communities. Furthermore, AI systems should be planned and designed by diverse development teams comprising individuals from various gender, racial, and cultural backgrounds. This inclusion is essential to introduce diverse perspectives and minimize the blind spots that lead to systemic bias.

- (4) In a 2021 report to the Human Rights Council, The UN Special Rapporteur on the rights of persons with disabilities, Gerard Quinn, highlighted that while AI offers potential breakthroughs in supporting independent living, employment, and education for persons with disabilities, existing discriminatory practices are already violating their fundamental rights.

Specific examples include:

- **Insurance:** Flawed AI risk assessments can lead to the denial of commercial health insurance or inflated premiums for persons with disabilities.
- **Employment:** AI-based video interviewing systems using facial recognition often fail to correctly identify the features of individuals with Down syndrome or cleft lip and palate. Furthermore, emotion recognition algorithms may misinterpret the expressions of persons with autism or Parkinson's disease, unfairly depriving them of job opportunities.
- **Care and Support:** Excessive reliance on AI to replace human care professionals risks causing segregation and isolation for persons with disabilities, posing severe threats to their mental health.

- (5) NHRC Recommendations:

- A. In the development of AI, discrimination must be strictly avoided on grounds such as race, class, color, sex, sexual orientation, language, religion, political or other opinion, national, ethnic, indigenous or social origin, property, birth, age, profession, or disability.
- B. Anti-discrimination mechanisms should be established throughout the entire AI lifecycle. Personnel must receive training to understand how bias leads to model deviations and discriminatory content. The planning phase should involve the participation of diverse groups; the data collection phase requires auditing sources for bias and fairness; the model training phase must include testing with diverse populations; and the deployment phase must establish continuous monitoring and grievance mechanisms to prevent the AI system from producing discriminatory results or decisions against specific groups.
- C. The government should formulate guidelines to regulate the disclosure of data processing, algorithm design, and model training. This will enhance technical and procedural transparency, reduce data bias, and allow external understanding of algorithmic operations while balancing trade secrets. Furthermore, explainability must be improved so that stakeholders, including users affected by AI services, can understand the rationale behind AI outputs and the factors influencing decisions.
- D. When AI decisions have a significant impact on human rights, human determination (human-in-the-loop) must be the final authority. Independent third-party monitoring and verification mechanisms should be established to audit algorithms and the use of training data. Continuous monitoring and adjustment are essential, particularly in high-stakes sectors such as recruitment, healthcare, law enforcement, and social welfare.

2. Protection of Privacy

- (1) Civil society groups pointed out during an NHRC focus group discussion that there is a lack of public information regarding the government's development and application of AI technologies. AI-related projects are often disclosed to the public only near completion or after deployment, hindering civil society's ability to conduct timely oversight or participate in discussions. For instance, regarding the "AI Healthcare Research Project" launched by the Ministry of Health and Welfare in collaboration with Google in June 2024, it remains unclear whether the data sources involved National Health Insurance data or if informed consent was obtained from data subjects. This highlights a lack of transparency and oversight mechanisms in the government's policy planning and execution processes.
- (2) At the 2025 International Workshop on Digital Human Rights organized by the NHRC, it was noted that corporations are using AI to scrape vast amounts of web data for analysis and computation, often collecting and processing personal information without individual consent. Furthermore, transnational corporations harvest and store excessive personal data for AI training and targeted advertising. Such actions not only infringe upon the right to privacy but also violate the principle of data minimization⁶.
- (3) In 2025, the European privacy advocacy group noyb pointed out that Meta used personal data from Facebook and Instagram users for AI training without obtaining explicit consent, in violation of the *General Data Protection Regulation (GDPR)*. Although Meta argued that its actions were based on "legitimate interest" and only provided users with an opt-out mechanism, noyb criticized the

⁶ Article 5(1)(c) of the EU General Data Protection Regulation (GDPR) states that personal data shall be adequate, relevant, and limited to what is necessary in relation to the purposes for which they are processed. The "data minimization" means that companies should only collect and process user data that is strictly necessary for their operations.

failure to implement an opt-in mechanism as a violation of data protection principles and the right to informational self-determination.

(4) Italy passed its Artificial Intelligence Law in 2025, establishing a clear and graded consent mechanism to protect the privacy of children and adolescents. Under this law, minors under the age of 14 require parental or guardian consent to use AI systems or provide personal data for processing. Adolescents aged 14 to 17 may provide consent themselves; however, AI service providers must ensure that relevant information is presented in a clear and understandable manner to assist them in making informed decisions. This institutional design demonstrates Italy's regulatory approach centered on the rights and best interests of the child.

(5) NHRC Recommendations:

A. When collecting and using personal data, particularly for AI training, the government must uphold the principle of **informed consent**. This entails clearly disclosing the purpose of data collection, processing methods, and potential uses. If the usage extends beyond the original purpose, comprehensible information must be provided at every stage. Furthermore, when AI-driven government decisions significantly impact individual rights, data subjects must have the right to request human review (or human intervention) rather than relying solely on automated determinations.

B. Drawing on recent EU regulatory practices, the government should mandate that corporations establish clear consent mechanisms for AI training data based on the principle of **explicit prior consent (opt-in)**. Users must also be granted the right to opt-out and request data erasure (the right to be forgotten) subsequently. This is essential to prevent companies from justifying mass data scraping under vague claims of "legitimate interest," thereby safeguarding the public's right to informational self-determination and privacy.

C. To protect the best interests of the child, it is recommended that the government explicitly require parental or guardian consent for minors under a specific age when they use AI systems or provide personal data.

3. Mitigation of Misinformation and Disinformation

- (1) The OHCHR has warned that Generative AI, with its capacity to rapidly produce content that appears authoritative but is factually false, poses significant risks to freedom of expression. Data provided by the Ministry of Justice Investigation Bureau regarding the 2024 Taiwanese presidential election confirms specific instances where Deepfake technology was employed to manipulate the election. Formal investigations were launched into cases of disinformation and foreign interference. Perpetrators utilized sophisticated methods to evade law enforcement, including multi-layered dissemination networks and sock puppet accounts, indicating that disinformation is actively undermining Taiwan's democratic mechanisms.
- (2) According to the V-Dem Institute (Varieties of Democracy) at the University of Gothenburg, Taiwan is the primary target of foreign disinformation globally. Taiwan AI Labs observed extensive **Coordinated Inauthentic Behavior (CIB)** during the 2024 Taiwanese presidential election, utilizing AI to mass-produce audio, video, and text content. These narratives frequently echoed official Chinese state media, creating a "Debunking Hell" for third-party fact-checkers due to the complex mixture of truth and falsehood. AI was also deployed to generate fake profile pictures with identifiable synthetic artifacts, and approximately half of these coordinated accounts were deleted immediately following the election.
- (3) While disinformation disseminates rapidly across social media and messaging platforms, effective regulatory mechanisms remain insufficient. During NHRC focus group discussions, civil society organizations pointed out that while corporations promote media literacy education, these initiatives are often perceived as tactics to deflect government regulation rather than genuine exercises of

corporate social responsibility. Furthermore, collaborative mechanisms between transnational social platforms and third-party fact-checkers remain fragile and subject to termination at any time.

(4) NHRC Recommendations:

- A. To counter the erosion of public discourse by AI-generated disinformation, the government must enforce existing regulations and hold social media platforms accountable for content dissemination. This is critical as ad-driven business models often incentivize algorithmic amplification of sensationalist falsehoods, destabilizing the fact-based information environment.
- B. The government should strengthen **Media and Information Literacy (MIL)**, particularly for children and youth, fostering critical skills to verify sources and identify disinformation. Concurrently, it must uphold the public's "right to know" and ensure transparency in policy-making to facilitate meaningful civic participation.

4. **Combating Deepfake Pornography and Child Sexual Exploitation**

- (1) The NHRC notes that the use of AI to create deepfake pornography has expanded from the private sphere to the public sphere, becoming a tool to threaten female public figures. The drastic surge in the circulation of sexual violence imagery targeting women undermines their space for participation in public life and erodes social trust, thereby deepening gender inequality.
- (2) In 2024, the US National Center for Missing & Exploited Children (NCMEC) reported receiving over 7,000 reports related to AI-generated Child Sexual Abuse Material (CSAM) over the past two years. Perpetrators use AI applications not only to create nude images of children—causing psychological trauma—but also to coerce victims into providing further private content or money (sextortion). NCMEC predicts that as AI becomes more ubiquitous, such reports will continue to rise.
- (3) According to statistics from the Department of Protective Services of the Ministry of Health and Welfare (MOHW), reported cases of child sexual exploitation in Taiwan have tripled over the past six years, exceeding 4,000 cases for the first time in 2023. While cases involving sexual imagery are the most prevalent type⁷, current statistics do not yet distinguish categories related to AI generation. Furthermore, during NHRC focus group discussions, civil society organizations observed that students are beginning to use AI image synthesis in schools, such as creating deepfake nude photos of classmates. This constitutes a risk of digital sexual violence. Certain AI applications even offer "Nudify" features, allowing for the easy generation and dissemination of fake nude imagery.

⁷ According to Ministry of Health and Welfare (MOHW)'s statistics, there were 4,486 reported cases of child sexual exploitation in 2024. Of these, 3,104 cases involved "filming, producing, distributing, broadcasting, delivering, publicly displaying, or selling child or youth sexual imagery, or other items related to sexuality objectively sufficient to arouse sexual desire or shame."

(4) NHRC Recommendations:

- A. Social platforms' amplification of deepfake pornography poses a severe threat, particularly to children and women. The government must strengthen **take-down mechanisms** and mandate that platforms uphold their social responsibility in combating digital gender-based violence.
- B. While children are key digital users, their rights are often overlooked in design. The *Artificial Intelligence Fundamental Act*, passed on December 23, 2025, establishes the principle of the best interests of the child. In line with the *Artificial Intelligence Fundamental Act* and the Council of Europe's Framework Convention on Artificial Intelligence, the government must prioritize the best interests of the child, addressing their specific needs and vulnerabilities in all AI development and deployment.
- C. The government should introduce specific statistical categories related to Generative AI within the reporting system for child sexual exploitation cases. This is essential for monitoring emerging trends in digital sexual exploitation and formulating evidence-based prevention strategies and legislation.

5. Effective AI Governance

Based on international trends and the context of AI development in Taiwan, the NHRC categorizes AI governance into key dimensions: risk management (including regulatory sandboxes and Human Rights Impact Assessments), governance frameworks (covering data protection and data governance), grievance mechanisms, accountability and compensation, and regulation and penalties. We present the following observations and recommendations:

(1) Current International Legal Frameworks for AI Regulation:

A. European Union: The *Artificial Intelligence Act (AI Act)*, implemented in August 2024, features the following characteristics:

- (a) It adopts a risk-based approach, classifying AI applications into four categories: unacceptable risk, high risk, limited risk, and minimal risk. Crucially, it mandates that a **Fundamental Rights Impact Assessment (FRIA)** be conducted prior to the deployment of high-risk AI systems⁸.
- (b) It designates national **Data Protection Authorities (DPAs)** as market surveillance authorities empowered to handle complaints. Furthermore, it establishes national-level regulatory sandboxes to create controlled environments for developing, training, testing, and validating innovative AI systems before market entry, allowing for risk identification, mitigation, and effectiveness assessment⁹.
- (c) It follows a phased implementation timeline. For example, prohibitions on AI systems deemed to pose an "unacceptable risk" apply 6 months after the Act's entry into force (February 2, 2025), with full implementation

⁸ EU Artificial Intelligence Act, Articles 5, 6, and 27.

⁹ EU Artificial Intelligence Act, Articles 57, 74, and 85; see also European Data Protection Board (EDPB), Statement 3/2024 on data protection authorities' role in the Artificial Intelligence Act framework (July 16, 2024), stating that national Data Protection Authorities (DPAs) should be designated as market surveillance authorities under the AI Act.

extending up to 36 months¹⁰.

B. South Korea: The *Basic Act on the Development of Artificial Intelligence and the Establishment of Trust* was passed in late 2024 and is scheduled for implementation in 2026. Focusing on establishing a foundation for trustworthy AI applications, its key features include:

- (a) It clearly defines the **competent authority** responsible for the Act and designates lead agencies for reviewing risk regulations, formulating the AI Master Plan, developing AI policies and R&D strategies, establishing AI technical standards, and defining risks. This establishes a clear division of governance responsibilities¹¹.
- (b) It defines High-Impact AI (i.e., high-risk AI) and Generative AI, requiring enterprises to implement specific measures and fulfill obligations regarding transparency and safety. It also mandates the implementation of fundamental rights impact assessments and stipulates penalties for violations of transparency obligations¹².

C. Japan: The *Act on the Promotion of Research, Development, and Utilization of Artificial Intelligence Technologies* came into effect in June 2025. Its key features include:

- (a) It establishes an AI Strategy Headquarters to formulate the draft AI Basic Plan¹³, defining the responsibilities of central and local governments to enhance national competitiveness and efficiency. The Act adopts a framework based on government guidance and voluntary industry cooperation, without stipulating penalties.

¹⁰ EU Artificial Intelligence Act, Article 113.

¹¹ Basic Act on the Development of Artificial Intelligence and the Establishment of Trust, Articles 7, 11, and 12.

¹² Basic Act on the Development of Artificial Intelligence and the Establishment of Trust, Articles 2, 34, 35, and 43.

¹³ Act on the Promotion of Research, Development, and Utilization of Artificial Intelligence Technologies, Articles 18 and 19.

(b) A supplementary resolution to the Act requires the government to minimize risks during policy implementation and calls for the expeditious establishment of an expert think tank specializing in AI ethics, law, and social issues (ELSI).

(2) Taiwan's "*Artificial Intelligence Fundamental Act*"

A. The draft *Artificial Intelligence Fundamental Act* was transferred from the National Science and Technology Council (NSTC) to the Ministry of Digital Affairs (moda) in late February 2025. The Executive Yuan approved the draft on August 28, 2025, grounded in the core philosophy of "encouraging innovation while safeguarding human rights." It planned for moda to promote a risk classification framework, under which sector-specific competent authorities would establish tiered management regulations based on the level of risk.

B. Following multiple negotiations and amendments during legislative review, the Act was passed by the Legislative Yuan on December 23, 2025. It designates the NSTC as the central competent authority and local governments as local authorities. Furthermore, the Executive Yuan will establish a National AI Strategy Special Committee to coordinate, promote, and supervise national AI affairs, thereby establishing a preliminary holistic governance framework. However, the Act remains a piece of framework legislation¹⁴, presenting the following limitations:

(a) There is a notable absence of oversight mechanisms designed to verify the implementation and effectiveness of government-established regulations concerning risk management and assessment, as well as accountability, remedies, and compensation for high-risk AI applications.

¹⁴ "Framework legislation" refers to laws that authorize administrative agencies to formulate relevant detailed regulations and ordinances.

(b) While sector-specific competent authorities are permitted to establish experimental environments for AI innovation, there is a lack of a national-level regulatory sandbox system.

C. Previously, the Executive Yuan utilized ad hoc "Digital Policy Legislation Coordination Meetings" to align ministries on related laws and guidelines. With the establishment of the National AI Strategy Special Committee under the *Artificial Intelligence Fundamental Act* to oversee national AI affairs from a top-down perspective, issues regarding accountability, effective remedies, compensation, and holistic oversight for AI-related human rights violations require rigorous assessment and careful handling.

(3) AI development is intrinsically linked to privacy and data reuse. However, the Personal Data Protection Commission (PDPC), originally scheduled to be established in August, has not yet been formed. Recent amendments to the *Personal Data Protection Act (PDPA)* grants partial enforcement powers to the future PDPC, leaving broader digital privacy protections to be formulated only after the Commission is operational.

Meanwhile, data openness and sharing are regulated by the *draft Data Innovation and Utilization Ordinance* (under the Ministry of Digital Affairs). Although this draft stipulates adherence to the PDPA and the principle of data minimization when personal data is involved, the divergence in competent authorities (for data innovation vs. data protection) necessitates robust information synchronization and a clear division of responsibilities to prevent regulatory gaps.

(4) During NHRC focus group discussions, scholars emphasized that AI application involves multiple regulatory layers: platform regulation at the user level, the Personal Data Protection Act at the data level, and equality and anti-discrimination laws at the application level, alongside cybersecurity and digital intermediary services.

Addressing the concurrence of laws and the strategic positioning of AI within these statutes is essential. Therefore, a holistic digital legal framework is recommended to effectively mitigate human rights impacts.

(5) NHRC Recommendations:

- A. The government should conduct a holistic review of the digital legal framework, mapping regulations relevant to AI—including data protection, cybersecurity, data governance, digital intermediary services, and anti-discrimination. It is essential to clarify the jurisdiction of competent authorities and resolve issues of regulatory concurrence to ensure a cohesive legal environment.
- B. A comprehensive, cross-ministerial governance mechanism with clear divisions of responsibility must be established to ensure:
 - (a) Regulatory oversight of AI risk management and assessment.
 - (b) Legal mandates for accountability, grievance mechanisms, remedies (both judicial and non-judicial), and compensation for rights violations (e.g., privacy infringements, discriminatory harm).
 - (c) The systematic collection, analysis, and periodic publication of data on AI-related rights infringements to facilitate the dynamic adjustment of regulatory and handling mechanisms.
- C. Through international cooperation, the government should benchmark global legal frameworks to refine Taiwan’s AI policies. Drawing on the EU *AI Act* (e.g., market surveillance authorities, regulatory sandboxes), South Korea’s *Basic Act* (clear governance structures, obligations, and penalties), and Japan’s legislation, Taiwan should develop a robust AI legal regime that aligns with international standards while addressing local needs.
- D. The government should adopt a risk-based approach to regulation, establishing a classification system tailored to Taiwan’s context that dictates the intensity of control and allows for dynamic adjustments.

- E. When developing or deploying high-risk AI systems, the government must mandate Human Rights Impact Assessments (HRIA). This process should:
- Involve multi-disciplinary experts (technology, law, human rights, policy) to identify, assess, and predict potential risks.
 - Implement corresponding prevention, mitigation, and remediation measures.
 - Ensure continuous monitoring of these measures' effectiveness, dynamically adjusting them based on the system's specific characteristics, and re-conducting the HRIA when necessary.
 - Engage meaningfully with stakeholders and civil society throughout the assessment process to integrate diverse perspectives.

6. Equal Participation in Digital Transformation and Sustainable Development

- (1) **Gender Disparity in the Labor Market:** The ILO indicates that AI is likely to augment rather than fully replace jobs; however, its potential impact concentrates on clerical and knowledge-based sectors where women are disproportionately represented. The ILO estimates that the share of female employment exposed to AI automation is more than double that of males globally¹⁵. This disparity risks eroding decades of progress in female labor force participation and exacerbating gender inequality.
- (2) **Acceleration of AI Adoption and Job Displacement:** The 2025 AI Index Report (Stanford University) notes accelerating commercial adoption, with 78% of enterprises utilizing AI in 2024. The World Economic Forum's Future of Jobs Report 2025 indicates that 41% of employers plan automation-related layoffs over the next five years. While 170 million new roles are projected by 2030, 92 million existing jobs may be displaced. Workers unable to adapt to new competencies face significant risks of obsolescence.
- (3) **The "AI Divide" and Marginalization:** NHRC focus groups discussions highlight that while mass unemployment has not yet occurred domestically, the urgency for workforce adaptation is critical. Civil society organizations warn of a widening "AI Divide": resource disparities between urban and rural schools regarding access to AI tools are creating unequal educational opportunities. Furthermore, elderly and low-skilled populations face increasing marginalization due to barriers in acquiring AI literacy, thereby deepening social inequality.
- (4) **Algorithmic Management and Workplace Surveillance:** In 2024, the French Data Protection Authority (CNIL) fined Amazon France

¹⁵ ILO notes that in high-income countries, 8.5% of female employment faces high automation potential compared to 3.9% for males. Globally, 3.7% of female employment is exposed to AI automation versus 1.4% for males.

Logistics €32 million for implementing an intrusive employee monitoring system. The use of scanners to precisely track interruptions and speed violated GDPR principles of data minimization and lawfulness¹⁶, causing severe psychosocial stress. This case underscores the human rights risks posed by algorithmic management and excessive surveillance to workers' right to privacy and mental health.

- (5) **Indigenous Data Sovereignty and Cultural Representation:** Alejandro Mayoral Baños, CEO of AccessNow, highlighted to the NHRC that Generative AI models depend heavily on written data. Since many Indigenous cultures rely on oral traditions, there is a scarcity of training data. This leads to inaccurate AI outputs that reinforce stereotypes, fail to capture the unique nuances of different tribes, and marginalize Indigenous knowledge.
- (6) **Risks of Commodification and Cultural Appropriation:** The UN Expert Mechanism on the Rights of Indigenous Peoples (EMRIP) has warned that digitization can erode cultural customs. When data is treated as a product, it often fails to reflect Indigenous realities or needs. A lack of control over their own information exposes Indigenous peoples to harmful biases and cultural appropriation¹⁷.
- (7) **Inclusive AI Standards:** In March 2025, under the authority of the *Accessible Canada Act*, a draft standard titled "CAN-ASC-6.2: Accessible and Equitable AI Systems" was released. This standard mandates the participation of persons with disabilities throughout the AI lifecycle—from design to testing. It further stipulates that AI systems must be interoperable with assistive technologies to

¹⁶ Article 6(1)(f) of the GDPR stipulates that processing is lawful only if necessary for the purposes of legitimate interests. CNIL ruled that Amazon's data collection did not meet this threshold as it resulted in excessive surveillance of employees.

¹⁷ Cultural Appropriation: Refers to the unacknowledged or inappropriate adoption of customs, practices, ideas, or aesthetics of a marginalized culture by members of a more dominant culture. This can lead to misrepresentation, discrimination, or trivialization.

prevent the creation of new barriers.

- (8) **Environmental Impact of AI:** The rapid growth of AI imposes a significant environmental burden. The International Energy Agency (IEA) projects that AI data center electricity consumption will reach 1,000 TWh (terawatt hours)¹⁸ by 2026 —equivalent to Japan's total usage. Taiwan's Ministry of Economic Affairs (MOEA) estimates that AI-related power demand will increase by 2 million kilowatts (kW)¹⁹ by 2027. This represents an eightfold growth compared to 2023 (rising from approximately 240,000 kW to 2.28 million kW). Furthermore, United Nations Environment Programme 's research indicates that the water resources consumed by AI infrastructure in 2027 will reach a scale equivalent to six times the total population of Denmark. However, despite the current international race to formulate national AI strategies, considerations for sustainable development remain critically underrepresented.
- (9) **Best Practices in "Green AI":** Experts at an NHRC focus groups discussion cited Germany's 2019 "AI Lighthouses for Environment, Climate, Nature and Resources" as a forward-looking policy model. This initiative strategically directs AI technology toward resource efficiency, biodiversity conservation, and water management, demonstrating a successful synergy between AI development and environmental protection.
- (10) NHRC Recommendations:
- A. **Labor Rights & Algorithmic Management:** The government must monitor AI's impact on the labor market and collaborate across sectors to establish robust reskilling and placement systems, mitigating automation shocks on workers and vulnerable groups.

¹⁸ Terawatt-hour (TWh): Equal to one trillion (10^{12}) watt-hours; a unit often used to measure national annual electricity consumption.

¹⁹ In the local metering context, "1 degree of electricity" corresponds to 1 kilowatt-hour (kWh), which is the amount of energy consumed by a 1,000-watt appliance operating continuously for one hour.

Furthermore, regulations must be enforced to prevent excessive algorithmic surveillance in the workplace.

- B. **Digital Inclusion & AI Literacy:** To bridge the digital divide, the government should fortify infrastructure to guarantee equitable access for rural and disadvantaged populations. AI literacy must be integrated into civic education—covering cybersecurity, informational self-determination, algorithmic bias, and ethics—to foster critical reflection and digital resilience.
- C. **Indigenous Data Sovereignty:** The government should establish data governance mechanisms to build multilingual AI corpora, specifically for Indigenous languages. Crucially, this process must ensure Indigenous participatory governance and respect their collective rights over culture, language, and decision-making to safeguard heritage and prevent appropriation.
- D. **Accessibility & Universal Design:** In accordance with the CRPD and Universal Design principles, the government must formulate AI accessibility standards and mandate their strict application in government procurement and public services.
- E. **Environmental Sustainability & Green AI:** A regulatory framework should be established to mandate energy transparency for high-compute AI models. Concurrently, the government should leverage AI to address environmental challenges—such as energy optimization, pollution monitoring, and circular economy management—integrating these technologies into a holistic sustainable development strategy.

V 、 References

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3. Forums, Seminars, and Events

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- (2) November 13, 2024: Exchange with the CEO of Access Now.

- (3) January 20, 2025: NHRC Focus Group Discussion on "The Impact of Artificial Intelligence on Human Rights" – Session 1: Experts and Scholars.
- (4) February 26, 2025: NHRC "International Workshop on Digital Human Rights" (RightsCon 2025 Side Event).
- (5) March 31, 2025: NHRC Focus Group Discussion on "The Impact of Artificial Intelligence on Human Rights" – Session 2: NGOs.
- (6) April 14, 2025: NHRC Focus Group Discussion on "The Impact of Artificial Intelligence on Human Rights" – Session 3: Industry Representatives.
- (7) April 17, 2025: NHRC Focus Group Discussion on "The Impact of Artificial Intelligence on Human Rights" – Session 4: Government Agencies.