



TESTING A FORCED LABOUR INDICATORS FRAMEWORK

Insights from Taiwan's Manufacturing Sector

Table of Contents

Executive Summary	1
Introduction	2
Methodology – How we Tested the Framework	4
Key Findings: The Ten Macro-Level Drivers	6
The Macro-to-Micro Link: How Vulnerabilities Manifest in Business Practices	9
Practical Guidance: Business Self-Assessment	13
Key Lessons for Businesses	15
Could the Giant Outcome Have Been Different?	18
Broader Implications	20
Conclusion	22

Executive Summary

Taiwan's manufacturing sector presents a compelling paradox for global supply chain practitioners and policymakers alike. Despite achieving Tier 1 status in the US Department of State's Trafficking in Persons Report¹ and maintaining a comprehensive legal framework for labour protection, significant forced labour risks persist, particularly for the over 850,000 migrant workers who form the backbone of its industrial workforce.

For supply chain businesses operating in or sourcing from Taiwan, these dynamics have tangible trade and compliance implications. In September 2025, the United States (US) Customs and Border Protection (CBP) issued a Withhold Release Order (WRO) against Giant Manufacturing Co. Ltd., one of the world's largest bicycle manufacturers, citing multiple International Labour Organization (ILO) forced labour indicators: abuse of vulnerability, abusive working and living conditions, debt bondage, withholding of wages, and excessive overtime.²

This case study presents the findings of a framework test conducted by The Remedy Project (TRP), applying a methodology for early identification of forced labour risk in Taiwan's manufacturing sector. The analysis applies a framework that identifies macro-level structural drivers of forced labour and maps them to business practices, with the aim of assessing whether such risks can be detected and addressed before they emerge as factory-level violations.

This framework test is based on desk-based research of publicly available information. Our analysis identifies ten priority macro-level drivers of forced labour risk in Taiwan's manufacturing sector. These range from debt bondage arising from recruitment fees as high as USD 6,600,³ to the employer-binding visa system that creates worker dependency on their employers,⁴ to reported fear-based control mechanisms that prevent workers from raising grievances.⁵ These drivers interact to create structural conditions in which forced labour becomes systemic rather than incidental.

The Giant WRO is used as an illustrative case to examine how macro-level drivers can crystallise into factory-level outcomes. Rather than an isolated compliance failure, the case reflects broader structural risks embedded in Taiwan's labour recruitment and employment systems. By applying the framework to the Giant case, this study tests whether such risks could plausibly have been identified and addressed earlier through a structured, preventive approach. It offers practical guidance for lead companies, suppliers, and recruiters to self-assess supply chain vulnerabilities and act before harms become entrenched or before they become the target of regulatory sanctions.

Key finding

Forced labour risk exists even in contexts with legal frameworks for worker protection. Structural vulnerabilities, such as recruitment-related debt, employer-binding, fear-based controls, and source country drivers, interact with business practices to create conditions in which exploitation can become entrenched. Forced labour due diligence must therefore assess both structural conditions and business decisions.

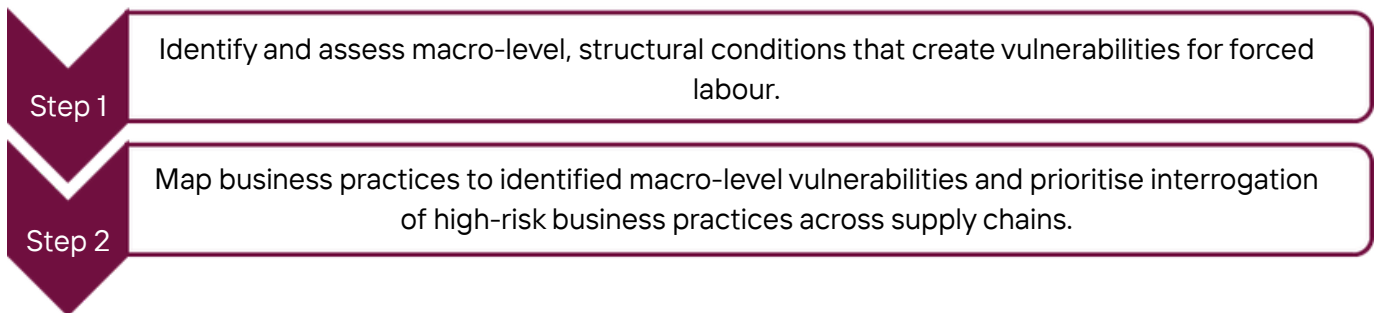
Introduction

The Challenge of Forced Labour Risk Assessment

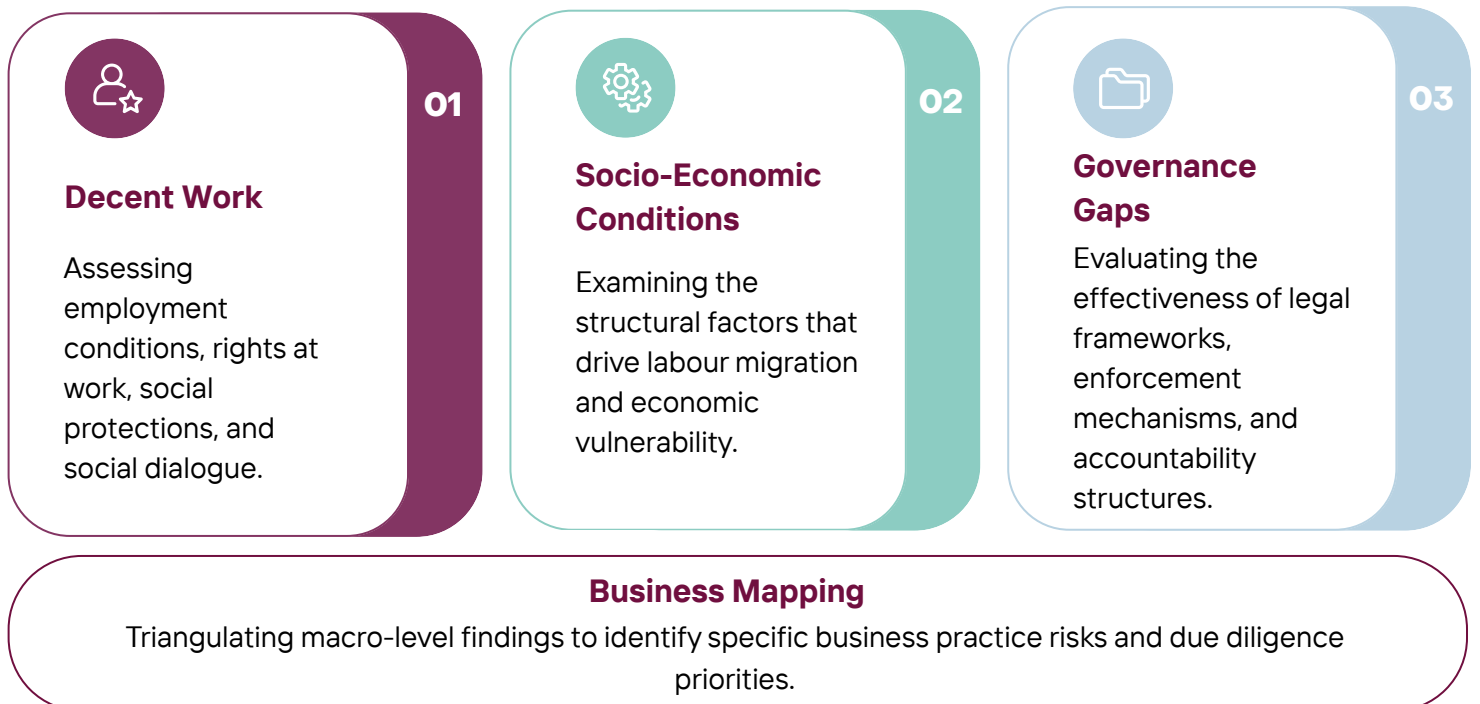
Current forced labour risk assessments tend to identify violations after harm has occurred, focusing on factory-level indicators rather than the structural conditions that create worker vulnerability. TRP's prior research, including the white paper "[Are We Fighting Forced Labour or Just Managing It?](#)" and subsequent case studies in [India's sugarcane sector](#) and [Malaysia's electronics industry](#), has highlighted the limits of reactive, factory-level assessments and the need for earlier identification of systemic risk drivers. The question is not only whether a factory is violating labour standards, but whether the structural ecosystem in which it operates makes forced labour likely.

Introducing the Framework

TRP has developed a framework for identifying macro-level drivers of forced labour and their interactions with specific business practices. The framework is designed to inform how regional or sectoral vulnerabilities can be exacerbated by specific business practices, leading to conditions of forced labour. It proposes a two-step methodology:



The framework is organised around three analytical pillars for assessing structural conditions, followed by a business mapping stage:



The framework draws on established international standards, including the ILO forced labour indicators, the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the Organisation for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Business Conduct. It is presented here as a test framework, and this paper shares insights from the process of developing and testing it in the context of Taiwan's manufacturing sector, inviting views and inputs for further refinement.

Why Taiwan's Manufacturing Sector?

As a Tier 1 jurisdiction in the US Department of State's Trafficking in Persons Report since 2010,⁶ Taiwan maintains strong formal legal protections for workers. Its regulatory architecture includes restrictions on the collection of recruitment fees from migrant workers,⁷ document retention,⁸ and mechanisms for labour complaints.⁹ Nevertheless, reports of forced labour persist, particularly for migrant workers who constitute a significant proportion of Taiwan's manufacturing workforce.

Over 850,000 migrant workers are currently employed in Taiwan, half of whom are in the manufacturing sector. Workers originate primarily from the Philippines, Indonesia, Vietnam, and Thailand,¹⁰ where economic precarity and limited employment opportunities drive labour migration. Taiwan therefore offers the opportunity to examine a context where strong formal laws exist, but structural vulnerabilities persist and enforcement gaps leave migrant workers exposed.

The September 2025 WRO against Giant Manufacturing illustrates how these structural risks can materialise. Giant is one of the world's largest bicycle manufacturers, with facilities subjected to industry audits and due diligence processes. The fact that a WRO was issued despite these processes indicates a systemic failure of early detection and response.

Purpose of this Case Study

This case study serves four related purposes.

- ✓ First, it aims to demonstrate the application of the TRP framework to a well-known supply chain context, drawing on existing research and information available in the public domain.
- ✓ Second, it illustrates how macro-level structural conditions may translate into specific business practice risks.
- ✓ Third, it seeks to offer practical guidance for businesses to self-assess supply chain vulnerabilities and design preventive measures.
- ✓ Finally, it considers whether applying this framework could plausibly have averted an outcome like the Giant WRO, by surfacing early warning signals to trigger preventive measures before harm to workers became entrenched.

Methodology – How we Tested the Framework

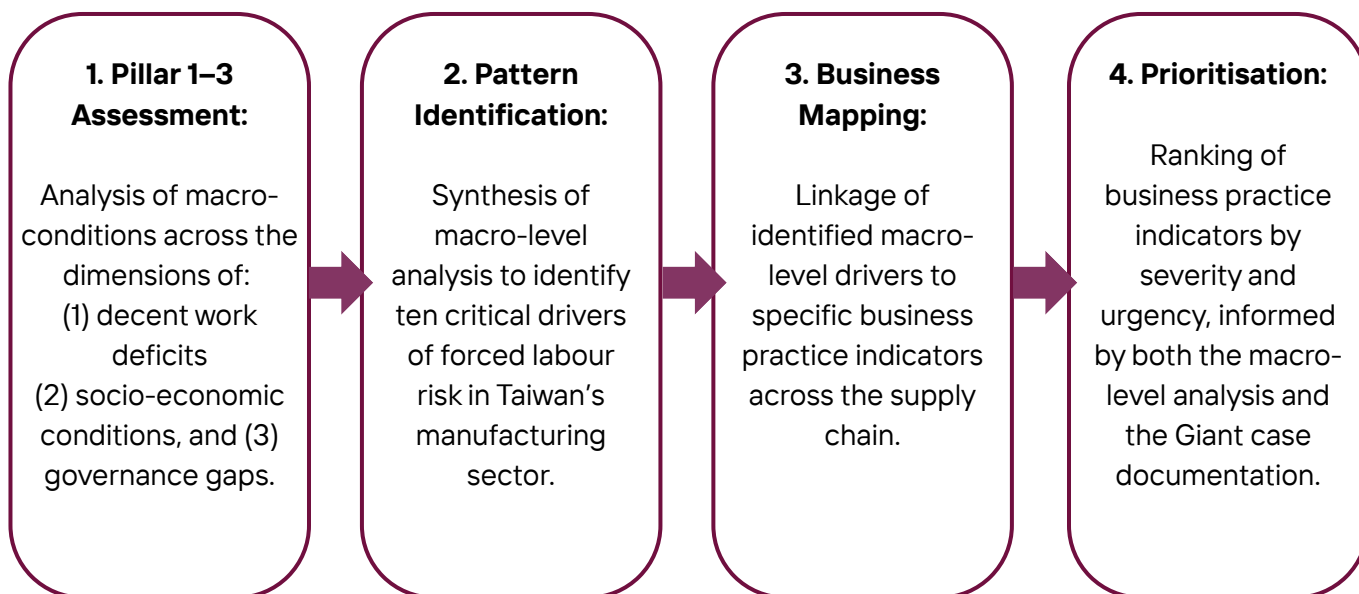
Data Collection Approach

This analysis draws on official data, international monitoring reports, civil society research, academic studies, and media investigations.

For the Giant Manufacturing case specifically, the analysis draws on CBP's WRO notice, publicly available company statements,¹¹ and independent media analyses¹² to triangulate facts and establish relevant timelines. It is important to note that this case study does not make independent determinations of liability; rather, it uses the publicly documented facts to illustrate how the framework's macro-level analysis maps onto business practices.

Assessment Process

The framework was applied through a four-stage assessment process:



The framework is guided by three principles: focusing on worker outcomes, recognising intersecting vulnerabilities, and identifying systemic drivers of exploitation.

Scope and Limitations

This analysis represents a test application of the TRP framework, based primarily on desk-based review of publicly available sources. It does not include primary research with workers, suppliers, or recruiters and is not intended as a comprehensive sector assessment.

Data gaps in publicly available sources (particularly relating to enforcement outcomes and internal business decisions) limit the precision with which risks can be weighted or attributed. Information on pricing structures, production planning, recruitment contracts, and grievance mechanism design is largely outside the public domain. The framework is designed to be applied with access to such internal information; without it, business-practice mapping is necessarily illustrative rather than definitive.

The assessment reflects conditions at a specific point in time. Regulatory enforcement, labour market dynamics, and business practices are not static, and periodic reassessment is required if the framework is to function as an effective early-warning tool. While the three-pillar methodology is transferable, application to other contexts or sectors would require adaptation to local governance structures and labour migration contexts.



Key Findings: The Ten Macro-Level Drivers

The Macro-Level Picture

The three-pillar analysis identifies ten macro-level drivers that shape forced labour risk in Taiwan's manufacturing sector. Relatively strong formal laws are undermined by systemic enforcement gaps. Migrant workers arrive in conditions of significant economic vulnerability, often carrying substantial debt. They enter a system that binds them to individual employers, limits their ability to change jobs or seek redress, and creates conditions in which the threat of repatriation functions as a deterrent to reporting. Source country socio-economic conditions ensure a steady supply of workers willing to accept exploitative terms before departure. Meanwhile, differences in Taiwan's participation in certain international institutional frameworks could affect access to some multilateral reporting and technical cooperation mechanisms relevant to labour governance.

Three factors emerge as central vulnerability amplifiers across sectors, including the bicycle supply chain: debt-financed recruitment, employer-binding, and fear-based controls. These risks are interlocking and mutually reinforcing, creating heightened vulnerability to forced labour.

Top Macro-Level Drivers of Forced Labour Risk

<p>Driver 1: Debt Bondage</p>	<p>Workers arrive with substantial recruitment debt, often financed through high-interest loans. Research across Taiwan's manufacturing sectors documents widespread fee-related debt traps.¹³ The resulting financial pressure limits workers' ability to leave employment.</p>
<p>Driver 2: Employer-Binding System</p>	<p>Taiwan's migrant worker system limits the ability of workers to change employers to a few narrow exceptions.¹⁴ This employer-binding mechanism, combined with the debt burden, creates strong worker dependency. When workers lose their jobs, they typically become undocumented. Taiwan currently has nearing 100,000 undocumented migrant workers,¹⁵ with no established legal pathway to regularise their status.¹⁶</p>
<p>Driver 3: Fear-Based Control</p>	<p>The threat of repatriation functions as a pervasive tool of worker control. Workers who file complaints or seek to assert their rights risk losing their employment and therefore their visa status.¹⁷ There are documented cases of intimidation, retaliation and interference with union activities.¹⁸ This creates a strong deterrent to reporting abuse, rendering formal grievance channels ineffective.</p>

<p>Driver 4: Weak Enforcement Despite Strong Laws</p>	<p>Taiwan's legal framework includes meaningful formal restrictions on practices strongly associated with forced labour, including recruitment fees, document retention,¹⁹ and excessive overtime.²⁰ But enforcement is strikingly weak. In 2024, according to the US Department of State, Taiwan authorities investigated only two forced labour cases initiated from inspections of employment brokers (compared with no cases investigated as a result of such inspections in 2023); and local prosecutor offices were investigating only four cases of suspected criminal activity tied to forced labour by commercial entities,²¹ despite widespread documentation of recruitment fee charging and other forced labour indicators. Where enforcement is weak and penalties are rare, deterrence is limited.</p>
<p>Driver 5: Information Asymmetry</p>	<p>Limited knowledge of rights is compounded by language barriers and restricted access to legal advice or workers' organisations.²² Physical isolation in employer-controlled accommodation further limits access to support networks, civil society organisations, and community resources that might otherwise provide protective information.²³</p>
<p>Driver 6: Coercive Overtime as a Norm</p>	<p>Excessive overtime is both widespread and structurally coerced. Workers required to repay recruitment debts and meet basic cost-of-living expenses have an imperative to work overtime that amounts to economic coercion in practice.²⁴</p>
<p>Driver 7: Absence of Effective Union Protection</p>	<p>While legislation does allow migrant workers to set up and join trade unions,²⁵ they face structural constraints on collective organising that extend beyond those experienced by local workers. Unions of migrant workers are limited to one occupation, while employer-binding work permits and the risk of retaliation or repatriation limit meaningful engagement in unions and collective bargaining, undermining workers' ability to contest exploitative practices collectively.²⁶</p>
<p>Driver 8: Source Country Drivers</p>	<p>The vulnerabilities that make Taiwan's migrant workers susceptible to exploitation do not originate in Taiwan alone. High unemployment or large informal employment sectors in the Philippines, Indonesia, Vietnam, and Thailand mean that workers face limited economic alternatives at home. Climate stress and rural poverty are also powerful drivers of migration. These factors increase workers' willingness to accept high recruitment fees and uncertain employment conditions.</p>
<p>Driver 9: Ongoing Brokerage and Service Fees</p>	<p>Many workers continue to face ongoing deductions for employment-related service fees paid to their Taiwanese labour brokers,²⁷ extending financial dependency after arrival.</p>
<p>Driver 10: Employer Control</p>	<p>A significant proportion of migrant workers in Taiwan's manufacturing sector live in broker- or employer-controlled accommodation.²⁸ This can restrict freedom of movement and increase worker dependency on their brokers and employers.</p>
	<p>Passport and identity document retention remains documented across multiple sectors,²⁹ despite laws prohibiting the practice.³⁰ This restricts workers' ability to leave employment, access consular services, or seek alternative work.</p>

Interaction of Macro-Level Indicators

Forced labour risk emerges from the interaction of these drivers rather than any single factor alone. Consider the interaction of the three central amplifiers: a worker arrives carrying USD 6,600 in debt (Driver 1), bound to a single employer (Driver 2), in an environment where the threat of repatriation silences complaints (Driver 3). This worker has no realistic ability to leave exploitative conditions through a straightforward or easily accessible process. Many indebted workers abscond and become undocumented in Taiwan, leaving them vulnerable to exploitative employment and precarity in the irregular labour market.³¹

The Giant WRO provides a clear illustration of this compounding dynamic. The indicators cited by CBP - debt bondage, abuse of vulnerability, withholding of wages, excessive overtime, and abusive working and living conditions - map directly to Drivers 1, 2, 3, 6, 9, and 10 of the macro-level analysis presented above.

The Macro-to-Micro Link: How Vulnerabilities Manifest in Business Practices

Identifying macro-level drivers of forced labour is a necessary foundational step. However, the framework's distinctive value lies in its second stage: mapping these structural vulnerabilities to the specific business practices of lead companies, suppliers, and recruiters, and assessing their impact. A business that prices its contracts to reflect the cost of ethical recruitment and living wages operates as a mitigating force. A business that exerts price pressure making ethical recruitment economically prohibitive for suppliers operates as an amplifying force, even if it is not directly engaged in exploitation.

Lead companies in particular bear significant responsibility for how their purchasing, production planning, and due diligence approaches interact with macro-level vulnerabilities in their supply chains. The Giant case is instructive here. CBP's WRO linked multiple ILO indicators to conditions at Giant's facilities. Giant subsequently announced that it had upgraded dormitories by the end of 2024 and introduced a zero-recruitment-fee policy from January 2025.³² These actions followed advocacy and media exposure in early 2024, but underlying risk drivers were visible in the public domain long before regulatory action.³³ TRP's proposed framework is designed precisely to enable the identification of such risks before they reach the threshold of media exposure or regulatory action.

Illustrative Business Mapping Examples

Example 1: Debt Bondage → Purchasing & Pricing Practices

Macro-driver context: Recruitment debt of up to USD 6,600 creates strong pressure to accept excessive hours and wage deductions.

How business practices exacerbate this:



Lead company: Brands sourcing from Taiwan-based manufacturers will be aware that zero-fee recruitment is not consistently implemented and that many migrant workers incur significant recruitment debt. However, contract prices do not generally account for recruitment fee reimbursement or cost-of-living, making ethical recruitment economically impossible for suppliers who must remain competitive.



Supplier: Unexplained wage deductions described as "broker fees" or "service charges" continue post-arrival, maintaining workers in ongoing financial coercion.



Recruiter: Fees may be charged across multiple stages of recruitment; ongoing monthly deductions ensure that the relationship of financial dependency continues for the duration of the worker's employment in Taiwan.

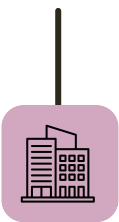
Business Reflection Questions

- How have we responded commercially to known recruitment fee risks in high-risk sourcing contexts?
- Have we costed recruitment fee reimbursement into contract pricing?
- Do our prices enable a living wage, not merely a minimum wage?
- Have we audited and confirmed full fee reimbursement to all workers in our supply chain?
- For Giant and its buyers: Given the long-standing awareness of recruitment fee risks in Taiwan's migrant labour system, would earlier buyer enforcement of a zero-fee policy, alongside reimbursement of historic fees and corresponding price adjustments, have helped prevent escalation to a WRO?

Example 2: Forced Overtime → Production Planning

Macro-driver context: Excessive overtime combined with economic debt coercion and lack of job mobility creates conditions in which workers are structurally unable to decline.

How business practices exacerbate this:



Lead company: Short lead times, last-minute order changes, and inadequate production capacity planning create structural pressure on suppliers that can only be absorbed through labour intensification.



Supplier: Involuntary overtime, penalties for refusal, and unrealistic productivity targets translate buyer pressure into direct coercion of workers.



Combined effect: Production pressure can translate into excessive overtime.

Business Reflection Questions

- Do our lead times and order patterns drive excessive overtime at supplier level?
- When we make last-minute changes, do we extend deadlines to accommodate the additional labour required?
- Have we analysed overtime data to understand whether our orders are driving forced overtime?
- For Giant and its buyers: CBP cited excessive overtime as an indicator. Would earlier analysis of overtime drivers and adjustments to production planning have changed CBP's assessment?

Example 3: Fear-Based Control → Worker Voice & Grievance Access

Macro-driver context: Many migrant workers have limited awareness of available complaints channels; where they are aware, the threat of repatriation and employer retaliation creates a powerful deterrent. Restrictions on union access and low coverage of effective collective bargaining further limit safe avenues for collective complaint and representation.

How business practices exacerbate this:



Lead company: Excessive reliance on compliance-based processes, with limited or no engagement with independent worker organisations, trade unions, or collective bargaining representatives, or off-site interview methodologies, creates a due diligence process that is inherently incapable of surfacing the conditions it is designed to identify.



Supplier: Grievance mechanisms may be formally available but inaccessible in practice; worker interviews are conducted on-site with management present, in a context where workers know that speaking candidly risks their employment and immigration status. Where unions or worker committees exist, they may lack independence, bargaining power, or effective protection against retaliation.



Combined effect: Formal complaints are rare. This is commonly interpreted as evidence of compliance rather than as a red flag indicating fear-based suppression of voice, including the absence of trusted collective channels through which workers can raise concerns safely and anonymously.

Business Reflection Questions

- Have we tested whether workers actually know about and trust our grievance channels, through off-site interviews conducted in their native languages?
- Do we supplement audits with engagement with independent worker organisations and civil society groups, including trade unions or legitimate collective bargaining representatives where they exist?
- Have we developed grievance pathways that are genuinely accessible and trusted by migrant workers?
- For Giant and its buyers: Would early, systematic off-site multilingual worker engagement, including engagement with independent worker representatives, have surfaced risks in time to prevent escalation to a WRO?

Practical Guidance: Business Self-Assessment

The framework is designed to serve as a practical instrument for businesses. The following section sets out the self-assessment process and provides actor-specific checklists for lead companies, suppliers, and recruiters.

The Self-Assessment Process

STEP 1: UNDERSTAND THE MACRO-LEVEL CONTEXT

Before assessing individual business practices, organisations should establish a clear picture of the macro-level conditions in their sourcing countries and sectors. This involves applying the three-pillar analysis to identify which macro-level drivers are present, at what severity, and with what degree of interaction. The output of this step is a prioritised map of macro-level vulnerability:

- Which drivers are present,
- How they compound each other, and
- Which sectors or sourcing relationships present the highest risk.



STEP 2: MAP MACRO-LEVEL DRIVERS TO BUSINESS PRACTICES

With macro-level drivers identified, organisations should use the Business Mapping component of the framework to assess the extent to which their own practices, and those of their supply chain partners, amplify the identified vulnerabilities. This involves examining purchasing practices, production planning, recruitment relationships, and due diligence methodologies in light of the specific interaction points identified in Step 1. The focus should be on intersection points: where business decisions meet structural vulnerabilities.



STEP 3: PRIORITISE BASED ON SEVERITY

The framework proposes a three-tier prioritisation structure to guide remedial and preventive action:

- Tier 1: Immediate Action Required: Recruitment fees, passport retention, forced overtime, and grievance mechanism access. These indicators are directly associated with ILO forced labour indicators and carry immediate regulatory exposure.
- Tier 2: Action Within Three Months: Contract terms and conditions, wage discrimination and deduction practices, deceptive recruitment and information gaps. These indicators compound Tier 1 risks and require systematic review and remediation.
- Tier 3: Ongoing Monitoring and Structural Reform: Production planning practices, subcontracting visibility, and compliance culture within supplier relationships. These require longer-term structural engagement rather than rapid remediation.

Sample Actor-Specific Assessment Checklist

Critical Questions



For Lead Companies

1. Have we costed recruitment fee reimbursement and subsistence-level wages into contract pricing?
2. Do our lead times and production planning practices structurally drive excessive overtime at supplier level?
3. Have we verified that workers in our supply chain actually know about, trust, and can safely access our grievance channels?
4. Do we engage with independent worker organisations as a core component of our due diligence, rather than relying solely on audits?
5. Can we map recruitment pathways from source countries through all tiers of our supply chain?
6. When we identify violations, do we remediate in partnership with suppliers and workers, or do we terminate relationships, leaving workers without remedy?
7. Do our supplier incentive structures reward proactive compliance, or do they only respond to violations after the fact?



For Suppliers

1. Do workers physically hold their own passports and identity documents at all times?
2. Are there any wage deductions for recruitment fees, broker fees, or service charges (whether disclosed or not)?
3. Can workers genuinely refuse overtime without penalty, formal or informal?
4. Are employment contracts provided pre-departure in workers' native languages, and are they the contracts workers actually work under in the destination country?
5. Can workers leave employer premises during rest time without requiring permission?
6. What happens in practice when a worker wishes to resign or change employer?



For Recruiters/ Intermediaries

1. Did workers pay any fees (in source or destination country) at any stage of the recruitment process?
2. Are there ongoing monthly service charges or management fees deducted from wages after arrival?
3. Were workers accurately and fully informed before departure about actual wages, working hours, and living conditions?
4. Were contracts provided pre-departure in workers' native languages and consistent with the actual conditions of employment?
5. How many intermediaries are involved in the recruitment chain, and what fees are charged at each stage?

Key Lessons for Businesses

The Taiwan analysis, and the Giant case in particular, yields a set of lessons that extend beyond this specific context. Each represents a challenge to conventional approaches to supply chain due diligence.

Macro-Conditions Shape Business Practice Risks

As demonstrated in the Taiwan case, business practices determine whether existing structural risks are reinforced or reduced. It is not possible to address business practice risks meaningfully without first understanding the macro-level context in which those practices operate.

- **Implication:** Due diligence frameworks must assess both structural conditions and specific business practices. A framework that assesses only factory-level practices without reference to macro-level drivers will systematically miss the conditions that make exploitation endemic.
- **Giant takeaway:** The macro-level context, which includes widely reported recruitment fees, employer-binding practices, and excessive overtime, constitute early warning indicators that should have prompted deeper interrogation of audit findings, as well as appropriate costing and procurement practices to avoid exacerbating pressures on workers.

Procurement Practices Have Forced Labour Implications

Price pressure is not a neutral commercial decision; it has direct human rights implications. When buyers drive prices below the level required to cover ethical recruitment costs and living wages, they structurally create conditions in which suppliers can only remain competitive by externalising costs onto workers.

- **Implication:** Responsible sourcing requires that pricing covers the full cost of ethical recruitment and living wages. This is not a philanthropic demand; it is a prerequisite for supply chain integrity and regulatory compliance in an environment of increasing mandatory due diligence requirements.

Audits Alone Will Miss Forced Labour

Traditional social audits are structurally ill-suited to detecting forced labour in contexts of fear-based control and information asymmetry. When workers are afraid of retaliation from employers, including consequences such as forced repatriation in a context of no genuine job mobility, they cannot be expected to speak openly during on-site audits. Labour inspections that identify overtime violations may nonetheless miss the wider context that translates these violations into forced labour. A methodology that relies primarily on formal audit processes will generate false assurance in exactly the contexts where risk is highest.

- **Implication:** Audits must be supplemented with off-site worker interviews conducted in workers' native languages, independent worker voice mechanisms, and meaningful engagement with civil society organisations and worker representatives. The absence of complaints is not evidence of compliance; in high-risk contexts, it can be a warning sign.

Worker Voice is the Most Critical Due Diligence Tool

Workers are best placed to provide a clear understanding of their working conditions. The challenge is to create mechanisms through which they can safely communicate this knowledge. Independent, trusted worker organisations and representative bodies can provide crucial insights. Worker voice channels are also important tools, and must be accessible, confidential, and trusted. However, effective worker voice cannot be reduced to the deployment of tools alone; it depends on sustained, meaningful engagement with workers and their representatives. Meaningful engagement requires ongoing dialogue and responsiveness to worker input, rather than one-off consultations or passive reporting channels.

Worker voice tools are too often treated as supplementary features of due diligence; they should be the primary methodology. Critically, worker input must be compared and contrasted with other due diligence information, including audit findings and grievance records.

By the same token, grievance mechanisms must be tested to ensure that workers are aware of them, trust them, and can use them without fear of retaliation. Learning generated through grievance mechanisms must feed back into due diligence and remediation systems, informing changes to business practices and preventive actions aimed at reducing the likelihood of recurrence.

- **Implication:** Businesses must invest in accessible, confidential, independent worker voice mechanisms and in meaningful stakeholder engagement processes that prioritise regular, good-faith dialogue with workers, trade unions, and legitimate worker representatives.

Source Country Context Matters

The vulnerability of migrant workers in Taiwan's manufacturing sector is not created in Taiwan alone. It is shaped by the socio-economic conditions in workers' countries of origin, such as poverty, high informal employment, and increasingly climate stress, that drive workers to accept exploitative terms before they depart. Recruitment debt begins in source countries. Due diligence that focuses only on post-arrival conditions will systematically miss the point at which vulnerability is created, including gender-discriminatory employment practices that constrain women's economic options and push them into seeking work opportunities overseas.

- **Implication:** Due diligence must map recruitment pathways from pre-departure phase. Addressing source country push factors through responsible pricing and recruitment partnerships is essential to addressing forced labour at its structural root.

Short-Term Supplier Relationships Enable Exploitation

Workers on fixed-term contracts with limited rights to change employers are acutely vulnerable when their employment relationship is unstable. Where buyers pursue short-term commercial relationships with suppliers, driven by price competition rather than partnership, supplier instability transfers directly to worker insecurity. In such contexts, lead companies tend to rely on compliance policing rather than collaborative approaches that support suppliers to manage risk proactively.

This dynamic discourages transparency. Suppliers facing uncertain volumes and frequent buyer switching have limited incentives to disclose labour risks or invest in durable workforce systems, particularly where disclosure is more likely to trigger sanctions than support.

- **Implication:** Lead companies should move toward partnership models with longer-term commercial commitments and volume stability, shifting from a policing-oriented approach to one focused on resilience-building and risk mitigation. Stable supplier relationships create the foundation for operational continuity, trust, and supplier confidence to invest in workforce systems that minimise worker vulnerabilities. Partnership-based relationships also promote transparency, alignment, and shared responsibility in identifying and managing forced labour risks, which are essential for a healthy and resilient supply chain.



Could the Giant Outcome Have Been Different?

This section presents a counterfactual analysis of the Giant WRO, using the framework to assess whether earlier, structured intervention could plausibly have mitigated the risks identified. It does not seek to establish causation or assign responsibility. Its purpose is to illustrate how a framework-informed approach can enable earlier detection and preventive action.

The CBP WRO cited five ILO forced labour indicators: abuse of vulnerability, abusive working and living conditions, debt bondage, withholding of wages, and excessive overtime. Each corresponds to macro-level drivers identified in Section 3 and to business practice risks outlined in Section 4. Together, they indicate points where earlier intervention may have altered the trajectory. The actions below illustrate what such intervention could have looked like in practice. They are presented as forward-looking guidance: each maps to specific indicators cited by CBP and to the underlying structural drivers.

1. Address Debt Bondage Through Pricing and Recruitment Oversight

CBP Indicator: Debt bondage

Applying Pillars 1–3 would have identified recruitment-related debt as a systemic risk in Taiwan's manufacturing sector, linked to recruitment fees, service charges, and the employer-binding system. Mapping this risk to business practices could have prompted earlier action in five areas:

- **Procurement and pricing:** Contract pricing can incorporate the cost of recruitment fee reimbursement, with labour costs ring-fenced to protect workers from downward commercial pressure. Where pricing structures do not account for these costs, suppliers may rely on worker-paid fees, contributing to debt-related vulnerability.
- **Zero-fee recruitment enforcement:** A zero-fee policy, combined with retroactive reimbursement of recruitment fees, could have been established as a procurement requirement rather than a post-exposure remedy. While Giant later adopted this approach, earlier implementation may have reduced the severity of the debt bondage indicator cited by CBP.
- **Recruitment due diligence:** Auditing could have extended beyond factories to include recruitment agencies and intermediaries. Forensic review of job offers, contracts, payslips, and financial transactions across the recruitment pathway could have identified fee charging and debt accumulation at an earlier stage.
- **Approved recruitment agencies:** Maintaining a list of approved agencies that have been assessed as compliant with the Employer Pays Principle, the prohibition of contract substitution, and the elimination of service fees, reduces the risk of exploitative recruitment practices.
- **Pre-departure worker orientation:** Investing in pre-departure orientation can provide workers with clear information on rights, contracts, and grievance pathways before arrival. Where workers migrate without this information, information asymmetry increases vulnerability to deceptive recruitment and exploitative conditions.

2. Address Excessive Overtime Through Production Planning

CBP Indicator: Excessive overtime

Overtime at Giant's facilities was documented as structurally coerced.³⁴ Earlier integration of overtime risk into production planning and procurement decisions could have reduced both worker harm and regulatory exposure:

- **Production planning and purchasing practices:** Lead times and order patterns could have been calibrated to reduce structural pressure for excessive overtime. Short lead times and last-minute volume changes can translate directly into excessive overtime in contexts where workers are debt-bound and unable to refuse. Embedding labour impact metrics, such as overtime levels, into procurement decision-making would have strengthened internal accountability for these outcomes.
- **Overtime monitoring and attribution:** Production planning KPIs could have included overtime monitoring, with analysis of buyer-driven spikes. This would have enabled earlier identification and attribution of excessive overtime.

3. Address Abusive Conditions Through Worker Voice

CBP Indicators: Abuse of vulnerability; abusive working and living conditions; withholding of wages

These indicators share a common enabler: workers who cannot safely report their conditions.

- **Worker engagement methodologies:** Off-site, multilingual worker interviews could have been established as a standard due diligence practice. These methods could have surfaced abusive living conditions, wage withholding, and vulnerability earlier through worker testimony. The absence of complaints in on-site audits is not necessarily evidence of compliance; in high-risk contexts, it may indicate fear.
- **Engagement with civil society:** Local civil society organisations in Taiwan and source countries often hold long-standing relationships with migrant workers and relevant intelligence on working conditions. Where engagement with these actors is limited, opportunities to access this information may be missed. Integrating these organisations as due diligence partners, alongside audits, could have translated this intelligence into earlier action.
- **Accessible grievance mechanisms:** Grievance mechanisms are ineffective if they are not trusted, accessible, and safe to use. Ensuring that mechanisms are independent, confidential, available in workers' languages, and protect against retaliation, can create viable reporting pathways for wage withholding and abusive conditions. Earlier investment in trusted worker voice mechanisms may enable these issues to be identified and addressed before escalation.

Broader Implications

For Corporate Due Diligence

The Taiwan case study has significant implications for the design of corporate human rights due diligence.

It reinforces the need for due diligence approaches that address structural and systemic drivers of risk. Effective due diligence requires interventions that begin with an understanding of the macro-level conditions in which suppliers operate, and an acknowledgement of shared accountability across lead companies, suppliers, and recruiters. Assessment of structural conditions should directly inform business decisions: pricing must cover the cost of ethical recruitment, lead times must not incentivise overtime coercion, and grievance mechanisms must be genuinely accessible to the workers they intend to serve.

The Giant case also illustrates the regulatory dimension of this challenge. Section 307 of the US Tariff Act, enforced through CBP's WRO mechanism, is formally directed at supplier-level violations and focuses on findings of forced labour within specific production facilities. However, the Giant WRO demonstrates that the circumstances leading to enforcement are rarely the result of isolated supplier misconduct. Rather, they reflect supply chain-wide failures in which purchasing practices, recruitment models, and risk allocation decisions made by global buyers play a decisive role. While enforcement action is taken at the point of production, the conditions giving rise to forced labour risks cannot be addressed or remediated without changes at the brand level. The Giant WRO therefore provides a salient precedent for other actors in Taiwan's manufacturing sector as well as for the global buyers who source from them.

For Regulators

Emerging mandatory human rights due diligence legislation, including frameworks currently under development or implementation across the EU and other jurisdictions, provides an opportunity to establish requirements that move beyond reactive supplier assessments. Guidance on mandatory human rights due diligence legislation and forced labour regulations should explicitly require due diligence that accounts for macro-level structural drivers, and lead company business practices, not only factory-level practices.

Import control regimes are an increasingly important and, in some jurisdictions, more powerful regulatory lever. Measures such as the EU Forced Labour Regulation (EU FLR), which provides for import bans on products made with forced labour regardless of where violations occur in the supply chain, are more ambitious in scope than corporate due diligence obligations alone, and place a strong emphasis on supply-chain outcomes rather than process compliance. This does not diminish the importance of sound due diligence processes: good outcomes depend on robust, well-designed systems. However, outcome-focused regimes recognise that even nominally strong processes can fail to detect forced labour where risks are structural, hidden, or driven by factors outside the immediate visibility of audits and procedures. Similar import-based forced labour measures are proliferating globally.

Regulators can also provide practical leverage by encouraging zero-fee recruitment norms through guidance, procurement standards, and enforcement priorities. The normalisation of fee reimbursement as a baseline expectation, rather than a voluntary standard, would materially alter the economics of recruitment debt. In the context of import bans, clear regulatory expectations on recruitment fees and reimbursement would also strengthen enforcement credibility by aligning preventive due-diligence expectations with ex post facto trade sanctions.

For Industry Standards

The findings of this case study point to several priorities for industry standard development. Sector-specific guidance on forced labour risks in manufacturing supply chains, incorporating macro-level vulnerability analysis, would provide a more useful compliance framework than generic social audit standards. The Employer Pays Principle must become a non-negotiable baseline in supplier codes of conduct, with clear mechanisms for verification and retroactive reimbursement. Living wage benchmarking should be incorporated into sourcing decisions as a structural safeguard against price-driven forced labour risk. Finally, worker voice must be elevated from a supplementary tool to a primary methodology in due diligence frameworks.

Conclusion

Summary of Key Insights

Taiwan demonstrates that forced labour risk can persist even in jurisdictions with strong formal protections. Legal frameworks do not, on their own, prevent the emergence of forced labour where structural vulnerabilities remain embedded in recruitment systems, migration regimes, and business practices. The challenge is not a lack of information, but the absence of early warning systems capable of translating this intelligence into preventive action before harm becomes entrenched or visible to regulators.

The Giant WRO underlines the cost of late detection. Multiple early warning indicators connected to procurement and recruitment decisions were present long before CBP enforcement action. These indicators were systemic and embedded in widely documented recruitment and employment practices.

The value of the TRP framework is its capacity to surface these indicators systematically, link them to specific business practice risks, and enable prioritised preventive action at a stage when intervention remains feasible and materially less costly than remediation or trade-restrictive enforcement.

The Framework's Value

The framework provides a systematic approach to assessing forced labour vulnerability that addresses the limitations of conventional due diligence. By anchoring business practice assessment in macro-level structural analysis, it enables businesses to understand not just what is happening at factory level, but why, and which upstream commercial and governance decisions are contributing to risk. This shifts due diligence from reactive compliance checks toward strategic risk management to build supply chain resilience.

By enabling prioritisation based on severity and urgency, the framework supports resource allocation toward the highest-risk intervention points. It recognises that not all risks can be addressed simultaneously, and that meaningful prevention depends on careful, informed choices rather than diffuse compliance activity. The framework can be adapted to apply across different countries and sectors.

Applied retroactively to the Giant case, the framework demonstrates how CBP's cited indicators might have been anticipated through Pillars 1–3 analysis, and how specific procurement and recruitment practices could have been redesigned to mitigate the identified risks. Applied prospectively, it provides businesses across Taiwan's manufacturing sector, and beyond, with a practical tool to draw lessons learned, identify and reduce exposure before risks escalate to regulatory, trade, or reputational thresholds.

Final Reflection

Taiwan provided a compelling context in which to test this framework: a jurisdiction with strong formal laws, high international ratings, and an experienced and export-focused manufacturing base, in which significant forced labour risks nonetheless persist for a large migrant workforce in its domestic economy.

Since the Giant WRO, Taiwan authorities have released the Reference Guidelines for Enterprises to Prevent Forced Labour to help Taiwanese enterprises identify and mitigate forced labour risks. Issued in February 2026, the Guidelines reference the ILO's 11 indicators of forced labour, as well as international social auditing standards. Notably, the Guidelines identify debt bondage as the core mechanism underpinning other forced labour indicators that manifest in Taiwan's migrant workforce.

The recent investigation by Control Yuan, the ombudsman body in Taiwan, into the Giant WRO further reinforces the central premise of this case study: that forced labour risk cannot be understood or prevented through factory-level compliance assessments alone. The investigation found that multiple warning signals including: recruitment-related debt, worker complaints, restrictive management practices, and indicators aligned with the ILO forced labour framework had already been visible prior to US enforcement action, yet were not effectively identified, synthesised, or proactively addressed by existing oversight mechanisms. Critically, the ombudsman concluded that "the issue is not whether these violations identified are illegal [under laws in Taiwan] but that [Taiwan] has already been identified internationally as a risk area [for forced labour]³⁵," highlighting the widening gap between formal domestic compliance frameworks and evolving global expectations on forced labour prevention. The investigation also serves as a broader warning that failures to identify and respond to structural labour risks may increase enterprises' exposure to international sanctions, trade disruption, and reputational harm. These findings closely mirror the framework tested in this case study, which is designed to identify how macro-level structural vulnerabilities interact with business practices to create conditions in which exploitation can become systemic. The Giant case therefore serves not only as an example of regulatory escalation, but also as a broader warning that reactive compliance models (and policy incoherence) are increasingly inadequate in a global trade environment shaped by proactive risk-based enforcement, mandatory due diligence, and heightened scrutiny of supply chain governance.

Extending beyond the core element of debt bondage are multiple layers of coercion, such as deception, control, exploitation, and threats, that interact and together create a systemic pattern of exploitation for migrant workers in Taiwan. In corporate due diligence and policy implementation, the Guidelines call for Taiwanese enterprises to treat debt-bonded labour as the most critical warning signal and basis for corporate action to prevent forced labour and to ensure that workers work under conditions that are free, voluntary, and dignified.

While the Taiwan authorities have committed to launching joint efforts between the labour department and economic affairs department to promote broad industry adoption and compliance with these Guidelines, the central question for businesses remain unchanged: it is not simply whether forced labour risks exist somewhere in their supply chains, but whether their business models exacerbate the structural conditions that allow those risks to materialise. Equally critical is whether existing due diligence systems are capable of surfacing this distinction early enough to enable credible preventive action, rather than documenting failure and remediating harms after the fact.

TRP's framework is designed to meet this challenge. It provides a roadmap for honest, evidence based assessment and for the commercial, operational, and governance decisions that meaningful prevention requires. In an environment of escalating regulatory scrutiny and expanding import bans, early identification and structural risk mitigation are foundational to maintaining lawful and resilient supply chains.

This report is a test case study prepared by TRP. It is intended to share insights from the indicator framework development and testing process and to invite feedback and input. It should not be treated as definitive legal or compliance advice.

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