



# The International Comparative Legal Guide to: **Corporate Investigations 2019**

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# Taiwan

Michael T. H. Yang



Lee and Li, Attorneys-at-Law

Hsintsu Kao



## 1 The Decision to Conduct an Internal Investigation

**1.1 What statutory or regulatory obligations should an entity consider when deciding whether to conduct an internal investigation in your jurisdiction? Are there any consequences for failing to comply with these statutory or regulatory regulations? Are there any regulatory or legal benefits for conducting an investigation?**

Article 23 of the Ethical Corporate Management Best Practice Principles for TWSE- and TPEX-Listed Companies states that TWSE- or TPEX-listed Companies should establish whistleblowing mechanisms, which formalise the reporting of misconduct, the investigation procedure, and the production of the findings report. Article 28-2 of the Corporate Governance Best Practice Principles for TWSE- and TPEX-Listed Companies also advises TWSE- or TPEX-listed Companies to establish whistleblowing mechanisms.

In addition, the Financial Supervisory Committee (“FSC”) has issued a series of regulations (the “FSC regulations”) this year according to which financial holding companies, banking institutions, insurance companies, and service enterprises in securities and futures markets are required to establish whistleblowing mechanisms. Failure to comply with the statutory obligations carries a fine.

**1.2 How should an entity assess the credibility of a whistleblower’s complaint and determine whether an internal investigation is necessary? Are there any legal implications for dealing with whistleblowers?**

The law is silent on how an entity should assess the credibility of a whistleblower’s complaint and determine whether an internal investigation is necessary. In practice, we advise our clients that companies should define the criteria for a credible complaint and for launching an internal investigation in their whistleblower policy. A usually applied criterion is that whistleblowers must disclose their identities when reporting a complaint, but if the reported misconduct is specific with supporting evidence given, then the whistleblower may make the complaint anonymously.

According to local labour laws and the FSC regulations, the identity of the whistleblower must be kept confidential, and the entity employing the whistleblower is prohibited from discriminating or retaliating against the whistleblower and is required to properly inform the whistleblower of the conclusion of the investigation.

**1.3 How does outside counsel determine who “the client” is for the purposes of conducting an internal investigation and reporting findings (e.g. the Legal Department, the Chief Compliance Officer, the Board of Directors, the Audit Committee, a special committee, etc.)? What steps must outside counsel take to ensure that the reporting relationship is free of any internal conflicts? When is it appropriate to exclude an in-house attorney, senior executive, or major shareholder who might have an interest in influencing the direction of the investigation?**

The FSC regulations provide that an entity bound by the laws should designate an independent unit within the entity or outside counsel to conduct an internal investigation to ensure impartiality and independence of the investigation. The “client” of the outside counsel is the entity which retains the counsel for the investigation.

After an outside counsel interviews the accused employee or obtains information about the alleged misconduct by other ways, she should determine and advise the company who is related to the alleged misconduct and should thus be excluded from the reporting and investigation line of the alleged misconduct.

Individuals involved in or connected with a whistleblower’s complaint, including the accused employee and interested parties, such as the spouse and close relatives of the accused who work for the entity, should be excluded from the reporting line.

## 2 Self-Disclosure to Enforcement Authorities

**2.1 When considering whether to impose civil or criminal penalties, do law enforcement authorities in your jurisdiction consider an entity’s willingness to voluntarily disclose the results of a properly conducted internal investigation? What factors do they consider?**

According to the Criminal Code, where the offender voluntarily turns itself/himself/herself in for an offence not yet discovered, the punishment may be reduced. Consequently, if an entity finds it has committed offences punishable by the criminal laws following an internal investigation and voluntarily turns itself in prior to the authorities’ discovery of the offences, the court would reduce the punishment against the entity.

## 2.2 When, during an internal investigation, should a disclosure be made to enforcement authorities? What are the steps that should be followed for making a disclosure?

According to the FSC regulations, the entity subject to the FSC regulations should report to the competent authorities if any violation of laws is discovered following an internal investigation. However, as malicious accusation is punishable under the Criminal Code, the entity is generally advised to make a criminal report only when there is justifiable evidence and reason for the entity to sincerely believe a crime has been committed.

## 2.3 How, and in what format, should the findings of an internal investigation be reported? Must the findings of an internal investigation be reported in writing? What risks, if any, arise from providing reports in writing?

The findings of an internal investigation can be reported to the competent authorities orally or in writing. To prevent errors or inaccuracy, the entities are generally advised to make a written report which is prepared or reviewed by a competent outside legal counsel.

## 3 Cooperation with Law Enforcement Authorities

### 3.1 If an entity is aware that it is the subject or target of a government investigation, is it required to liaise with local authorities before starting an internal investigation? Should it liaise with local authorities even if it is not required to do so?

The FSC regulations provide that the entity subject to the FSC regulations should report to the competent authorities if any violation of laws is discovered following an internal investigation. There is no obligation to report before starting an internal investigation. In practice, entities are generally advised to inform the competent authorities when they need government power to assistance them in evidence collection.

### 3.2 If regulatory or law enforcement authorities are investigating an entity's conduct, does the entity have the ability to help define or limit the scope of a government investigation? If so, how is it best achieved?

For offences indictable only upon complaint, entities as the complainants could decide the scope of the complained misconduct and thus influence the scope of the government investigation. However, for other kinds of offences, the competent authorities have the authority and discretion and power on the scope and the methods of the investigation. The entity has no legal ground to influence or limit the investigation of the government. They can only communicate and negotiate with the competent authorities on how to proceed with the government investigation through experienced outside legal counsel.

### 3.3 Do law enforcement authorities in your jurisdiction tend to coordinate with authorities in other jurisdictions? What strategies can entities adopt if they face investigations in multiple jurisdictions?

The Mutual Assistance in Criminal Matters Act ("MACMA")

sets forth provisions governing international mutual assistance in criminal matters, including evidence investigation, witness interviews, search and seizure, and confiscation implementation. Foreign countries have to observe the MACMA when submitting requests to Taiwan's Department of Justice.

If an entity is facing investigations in multiple jurisdictions, it is generally advised to manage the investigations efficiently and maintain consistency in the information offered across the jurisdictions. For example, the entity may, by referring to the MACMA, request the competent authorities in multiple jurisdictions to conduct their respective investigations through Taiwan's Department of Justice.

## 4 The Investigation Process

### 4.1 What steps should typically be included in an investigation plan?

An investigation plan typically sets out the following:

1. The scope of the investigation.
2. The time frame of the investigation.
3. The process to be taken, including document collection and review, and witness interviews.
4. The analysis of the investigation.

### 4.2 When should companies elicit the assistance of outside counsel or outside resources such as forensic consultants? If outside counsel is used, what criteria or credentials should one seek in retaining outside counsel?

When the internal investigation involves potential criminal offences, entities are generally advised to consult outside legal counsel specialising in criminal laws and internal investigations at the first opportunity. Entities can rely on the outside legal counsel's knowledge and experience with criminal investigations and effectively respond to the competent authorities.

Depending on the scope of the investigation, entities may seek assistance from forensic consultants and other experts whenever the outside legal counsel deems necessary and appropriate. To preserve the attorney-client privilege, forensic consultants and other experts should be engaged by the outside counsel.

## 5 Confidentiality and Attorney-Client Privileges

### 5.1 Does your jurisdiction recognise the attorney-client, attorney work product, or any other legal privileges in the context of internal investigations? What best practices should be followed to preserve these privileges?

Taiwan recognises the attorney-client privilege, but does not recognise the attorney work product doctrine. To preserve the attorney-client privilege, entities must not discuss the investigation with their outside legal counsel in the presence of unrelated third parties. In addition, forensic consultants and other experts participating in the investigation should be engaged by the outside legal counsel instead of the entities.

**5.2 Do any privileges or rules of confidentiality apply to interactions between the client and third parties engaged by outside counsel during the investigation (e.g. an accounting firm engaged to perform transaction testing or a document collection vendor)?**

As stated above, communications between the client and third parties engaged by outside legal counsel during the investigation are protected by the attorney-client privilege. Engagement letters with third parties should clearly define the relationship between the outside legal counsel and the third parties.

**5.3 Do legal privileges apply equally whether in-house counsel or outside counsel direct the internal investigation?**

The attorney-client privilege does not apply to in-house counsel. It only applies to outside legal counsel. So if entities seek such protection, outside legal counsel should direct the internal investigation.

**5.4 How can entities protect privileged documents during an internal investigation conducted in your jurisdiction?**

As stated above, Taiwan does not recognise the attorney work product doctrine. However, to preserve privileges over documents which may be recognised in other jurisdictions, entities are still advised to retain outside legal counsel to direct the internal investigation and produce the documents.

**5.5 Do enforcement agencies in your jurisdictions keep the results of an internal investigation confidential if such results were voluntarily provided by the entity?**

Government authorities are bound to maintain the confidentiality of the investigation as required by the Code of Criminal Procedure and the Criminal Code. Consequently, the authorities should keep the results of an internal inquiry confidential during government investigation proceedings regardless of whether such results were submitted voluntarily by the entities.

## 6 Data Collection and Data Privacy Issues

**6.1 What data protection laws or regulations apply to internal investigations in your jurisdiction?**

The Personal Information Protection Act (“PIPA”) governs the collection, use, transfer, and processing of personal data relating to individuals subject to internal investigations conducted in Taiwan. According to the PIPA, the use of the personal data gathered from the internal investigation should not go beyond the purpose of the internal investigation. In addition, the method of collecting the personal information should be fair and necessary.

**6.2 Is it a common practice or a legal requirement in your jurisdiction to prepare and issue a document preservation notice to individuals who may have documents related to the issues under investigation? Who should receive such a notice? What types of documents or data should be preserved? How should the investigation be described? How should compliance with the preservation notice be recorded?**

There is no specific rule governing the document preservation notice to individuals in Taiwan. However, Taiwan’s Criminal Code and Code of Civil Procedure contain stipulations preventing the concealment or destruction of evidence.

Article 165 of the Criminal Code states that a person should bear criminal liability for destroying or concealing criminal evidence. Furthermore, Paragraph 1 of Article 282-1 of the Code of Civil Procedure states that if, in order to obstruct the opposing party’s use of evidence, a party intentionally destroys or hides evidence or makes it difficult to use, the court may take as the truth the opposing party’s allegation with regard to such evidence or the disputed fact to be proved by such evidence. Thus, if the entity cannot preserve the document, the worse outcome is that the court will find that the entity has hidden or destroyed the evidence intentionally and accept the opposing party’s allegation.

In addition to the laws above, for protecting documents and potential evidence, our clients are generally advised to include in the employee work rules and whistleblower policy “document preservation” as an obligation of the employees.

**6.3 What factors must an entity consider when documents are located in multiple jurisdictions (e.g. bank secrecy laws, data privacy, procedural requirements, etc.)?**

If the documents are personal data, international transfer of such data should follow Article 21 of the PIPA. Before transmitting personal data, the entity should consider whether: (1) the data involves major national interest; (2) any national treaty or agreement contains special stipulations; (3) the jurisdiction receiving personal information lacks proper personal data protection regulations; and (4) the international transmission of personal information would be made through an indirect method to circumvent the application of the Act. The competent authorities may restrict international transmission of personal data which falls within the aforementioned scope.

If the transmission of the documents would lead to disclosure of trade secrets, the Trade Secrets Acts may be violated. The entity should also consider whether delivering the documents to another jurisdiction will result in any criminal liability, exposure of national secrets, or national security issues.

The entity is generally advised to consult local counsel in the jurisdiction receiving and using the information on the legal risks before transferring the data internationally.

**6.4 What types of documents are generally deemed important to collect for an internal investigation by your jurisdiction’s enforcement agencies?**

Any documents considered to be relevant to the suspected misconduct should be collected. They can be electronic communications, electronic devices (e.g. company smart phones or laptops), internal audit reports, payment records, internal messages, contracts, invoices, financial statements, and trade records.

#### 6.5 What resources are typically used to collect documents during an internal investigation, and which resources are considered the most efficient?

The most efficient method of collecting documents during an internal investigation depends on the type of the suspected misconduct and the nature of the documents. Since more and more documents are in digital format, computer experts are more and more often required in an internal investigation.

#### 6.6 When reviewing documents, do judicial or enforcement authorities in your jurisdiction permit the use of predictive coding techniques? What are best practices for reviewing a voluminous document collection in internal investigations?

There is no e-discovery system or discovery procedure in the litigation procedure in Taiwan. However, no specific rule prohibits the use of predictive coding techniques in Taiwan.

In both civil and criminal procedures, parties could submit a report adopting predictive coding techniques as a piece of documentary evidence. However, if the counterparty denies the authenticity of the report, the submitting party should nevertheless request the court to summon the expert who conducts the predictive coding and drafts the report to testify as a witness in court to create the admissibility of the report.

## 7 Witness Interviews

#### 7.1 What local laws or regulations apply to interviews of employees, former employees, or third parties? What authorities, if any, do entities need to consult before initiating witness interviews?

The law is silent on witness interviews for corporate internal investigations in Taiwan. Entities are not required to consult the authorities before initiating witness interviews. In practice, entities are generally advised to conduct witness interviews in a pleasant manner while being mindful of potential criminal offences, such as offences of intimidation and defamation, and offences against personal liberty.

#### 7.2 Are employees required to cooperate with their employer's internal investigation? When and under what circumstances may they decline to participate in a witness interview?

There is no statutory requirement for employees to cooperate with their employer's internal investigation. In practice, our clients are generally advised to stipulate the obligation of cooperation in their employee work rules and whistleblower policy.

#### 7.3 Is an entity required to provide legal representation to witnesses prior to interviews? If so, under what circumstances must an entity provide legal representation for witnesses?

An entity is not required to offer legal representation to witnesses prior to interviews for its internal investigation. Counsel should make it clear that they are conducting the interviews on behalf of the entities and prevent any misunderstanding of the witnesses during interviews.

#### 7.4 What are best practices for conducting witness interviews in your jurisdiction?

Two counsels, instead of one, are recommended to conduct witness interviews. The interview is recommended to be held in an open room instead of a closed room. At the beginning of the interviews, the counsels should clearly inform the witness that they are conducting the interviews on behalf of the entity and they are not the witness's legal counsel and have no position to give the witness any legal advice. After the interview, the two counsels should draft an investigation report and sign on it to attest its accuracy.

#### 7.5 What cultural factors should interviewers be aware of when conducting interviews in your jurisdiction?

Taiwanese people are characteristically indirect in their expression and averse to criticising others behind their backs. Interviewers are thus advised to create a friendly atmosphere for the interviews and to gently encourage the individuals interviewed to provide helpful information by, for example, emphasising the importance of their assistance and their contribution by providing such information.

#### 7.6 When interviewing a whistleblower, how can an entity protect the interests of the company while upholding the rights of the whistleblower?

At the beginning of an interview, counsels should clearly inform the whistleblower that they are conducting the interview on behalf of the entities and thus prevent any misunderstanding of the whistleblower during the interview. Counsels should also explain to the whistleblower of the entity's policies and rules concerning the obligations and rights of whistleblowers. Counsels should, however, never give the whistleblower any promises without obtaining the entity's instructions to do so.

#### 7.7 Can employees in your jurisdiction request to review or revise statements they have made or are the statements closed?

The laws do not require the entity to produce a written transcript or record of an employee's statement made in the internal investigation. Nor do the laws give employees any right to request to review or revise the written transcript or record produced by their employers. In practice, employees may review their statements to verify the accuracy before the interviews end. However, if such a written transcript or record does exist and the employee subsequently becomes a party in legal proceedings, she, in order to prove facts related to the legal disputes of the proceedings, may petition the court to order the entity to submit the written transcript or record of her statement made during the interview.

#### 7.8 Does your jurisdiction require that enforcement authorities or a witness' legal representative be present during witness interviews for internal investigations?

The law is silent on witness interviews for corporate internal investigations in Taiwan. So there is no statutory requirement that enforcement authorities or the witness' legal representative should be present during witness interviews for internal investigations.

## 8 Investigation Report

### 8.1 How should the investigation report be structured and what topics should it address?

In practice, it is common to provide a brief summary report at the end of the internal investigation. However, whether to provide a formal report depends on the type and scope of the issues, the risk of disclosure, and the recipients of the report.

A formal written investigation report should include the background of the issue, methods of collecting the documents and evidence, the findings from the investigation, and conclusions. If necessary, the report should provide suggestions or analysis of the legal risks as well.

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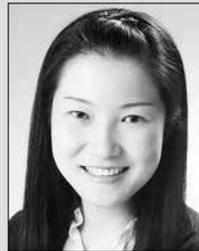
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In the field of corporate investigations, Lee and Li assists many corporate clients in creating their whistleblower policies, acting as their point of contact for reports, and conducting their internal investigation. Lee and Li also acts on behalf of many corporate clients to pursue the criminal and civil liabilities of their employees who committed tortious and criminal offences against their employers. Because Lee and Li understands the needs of our clients, we are able to customise services to optimally serve our clients.

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