

TAIWAN FOOD, RESOURCE, AND COMMODITY ASSURANCE ACT

Scarcity is a Policy Choice

LEGISLATIVE YUAN OF THE REPUBLIC OF CHINA (TAIWAN)

11th Term, 2026 Session

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LEGISLATIVE YUAN OF THE REPUBLIC OF CHINA

中華民國立法院

11th Term / 2026 Session

DRAFT BILL / 法律草案

INTRODUCED BY _____ (Members of the Legislative Yuan)

提出人 _____ (立法委員)

CONCERNING THE ESTABLISHMENT OF THE TAIWAN FOOD, RESOURCE, AND
COMMODITY ASSURANCE PROGRAMME

關於設立臺灣食品、資源及生活必需品保障計畫

A LAW / 法律

LONG TITLE / 條文標題

A LAW concerning the establishment of the Taiwan Food, Resource, and Commodity Assurance Programme; the establishment of Taiwan Food Assurance Centres in every special municipality and county; the conferral of an at-cost basic-needs commodity entitlement on every National Health Insurance enrolled person, identified through the NHI Card system that covers approximately 99.9% of Taiwanese residents; coordination with the Ministry of Agriculture's Public Stockholding Programme for rice and staple foods; coordination with existing municipal and county free-school-lunch programmes for operational integration; coordination with the Council of Agricultural Cooperatives and the Taiwanese cooperative movement under the Cooperatives Act; explicit declination to establish any new Taiwanese income tax, business tax (營業稅 / VAT), or other tax for the funding of the Programme; consistency with the Sun Yat-sen minsheng (people's livelihood) principle of the Three

Principles of the People; and provision for connected purposes.

LEGISLATIVE ROUTING NOTE

This Draft Bill is for introduction in the Legislative Yuan (立法院) of the Republic of China during the 11th Term, 2026 Session, under the legislative-initiative provisions of the Constitution of the Republic of China as amended.

Suggested committee referrals following First Reading:

- Social Welfare and Environmental Hygiene Committee (社會福利及衛生環境委員會), for the welfare-related provisions
- Finance Committee (財政委員會), for fiscal provisions
- Economics Committee (經濟委員會), for the Council of Agricultural Cooperatives and Ministry of Agriculture coordination
- Education and Culture Committee (教育及文化委員會), for the education-modernisation provisions

Following Legislative Yuan passage in the Third Reading the Bill is submitted to the President of the Republic for promulgation.

DIVISION I, FOOD ASSURANCE

ARTICLE 1. ESTABLISHMENT OF THE TAIWAN FOOD, RESOURCE, AND COMMODITY ASSURANCE PROGRAMME.

(1) There is hereby established the Taiwan Food, Resource, and Commodity Assurance Programme (臺灣食品、資源及生活必需品保障計畫, "the Programme"), administered by the Ministry of Health and Welfare in coordination with the Ministry of Agriculture, the Ministry of Finance, and the six special municipalities and sixteen counties / cities.

(2) The Programme shall operate Taiwan Food Assurance Centres (臺灣食品保障中心, "TFACs") in every special municipality and county / city on the effective date of this Act.

ARTICLE 2. ENTITLEMENT TO PARTICIPATE.

(1) Every Republic of China national ordinarily resident in Taiwan, identified by NHI Card (健保卡), is automatically entitled to participate in the Programme.

(2) Foreign nationals lawfully resident in Taiwan and enrolled in the National Health Insurance system are likewise entitled.

(3) Participation is voluntary.

ARTICLE 3. PROGRAMME GOODS AND AT-COST PRICING.

(1) TFAC outlets shall offer for distribution at production cost plus reasonable distribution allowance:

(a) Staple foods (rice from the Public Stockholding Programme, noodles, cooking oils, sauces consistent with Taiwanese dietary tradition, tea, vegetables and fruits sourced where possible from Taiwanese farmers);

(b) Protein sources (pork, chicken, eggs, fish from Taiwanese fisheries, tofu, soy products);

(c) Basic clothing including school uniforms aligned with the national curriculum;

(d) Hand tools, household goods, basic kitchen and cleaning supplies;

(e) Educational supplies for K-25 students;

(f) Basic baby and child supplies;

(g) Emergency-preparedness supplies (water, non-perishable food, basic lighting) given Taiwan's earthquake, typhoon, and strategic-security exposure.

(2) Pricing shall be calculated on the at-cost basis.

ARTICLE 4. COORDINATION WITH PUBLIC STOCKHOLDING PROGRAMME.

(1) The Ministry of Agriculture's Public Stockholding Programme for rice and staple foods is wholly preserved by this Act.

(2) TFAC outlets shall coordinate with the Public Stockholding Programme for rice supply, providing an end-distribution channel for the Programme's rice reserves.

ARTICLE 5. COORDINATION WITH MUNICIPAL FREE-SCHOOL-LUNCH PROGRAMMES.

(1) The Programme operates in coordination with existing municipal and county free-school-lunch programmes, preserving the autonomy and operational independence of those programmes.

(2) Where TFAC outlets are co-located with school-lunch programme kitchens, operational coordination shall reduce duplication.

DIVISION II, PUBLIC HEALTH PROMOTION**ARTICLE 6. PUBLIC HEALTH PROMOTION.**

(1) The National Health Insurance Administration (中央健康保險署) is directed to monitor and to report annually to the Legislative Yuan on the relationship between TFAC access in each municipality / county / city and Taiwanese population health indicators.

DIVISION III, EDUCATION MODERNISATION**ARTICLE 7. EDUCATION PIPELINE AND THE K-25 EXTENSION.**

(1) The Taiwanese 12-year basic education system is acknowledged by this Act as a foundation for the K-25 developmental pipeline proposed by The Vitruvian Quotient framework (Cooper, 2026).

(2) The Minister of Education is directed to prepare a report to the Legislative Yuan within twenty-four months on the operational steps required to extend developmental and competency-maintenance frameworks beyond the current 12-year framework, in coordination with the polytechnic and university sectors.

DIVISION IV, FUNDING

ARTICLE 8. INITIAL APPROPRIATION.

(1) For the financial year 2027 there is appropriated from the Central Government Budget the sum of NT\$30 billion for the establishment of the Programme.

(2) Subsequent annual appropriations shall be made in the ordinary annual budget.

ARTICLE 9. NATIONAL DEVELOPMENT FUND CO-INVESTMENT.

(1) TFAC infrastructure capital investment may, by agreement between the Programme and the National Development Fund Steering Committee, be co-financed from the National Development Fund (NDF), where consistent with NDF investment priorities.

DIVISION V, GENERAL PROVISIONS

ARTICLE 10. NO NEW TAXATION.

(1) The Legislative Yuan declares that no new Taiwanese income tax, business tax (營業稅), commodity tax (貨物稅), or other Taiwanese tax of any kind is established, extended, or increased by this Act.

ARTICLE 11. EXISTING TAIWANESE INSTITUTIONS UNAFFECTED.

This Act does not affect the establishment, functions, governance, or operation of:

- (a) National Health Insurance (NHI) and the National Health Insurance Administration;
- (b) The Public Stockholding Programme for rice and staple foods;
- (c) Existing municipal and county free-school-lunch programmes;
- (d) The National Development Fund, beyond the coordination expressly authorised by Article 9;
- (e) Bank of Taiwan, Taipower, CPC Corporation, Chunghwa Post, and other state-owned enterprises;
- (f) The Central Bank of the Republic of China (Taiwan);
- (g) The five-Yuan government structure and the Constitution of the Republic of China.

ARTICLE 12. COOPERATIVE-SOCIETY PARTNERSHIP.

(1) The Minister of Agriculture is directed to enter partnership agreements with Taiwanese agricultural cooperatives, fishery cooperatives, and credit cooperatives under the Cooperatives Act for the operation of TFAC outlets where the cooperative is willing and able.

ARTICLE 13. EFFECTIVE DATE.

(1) This Act takes effect on 1 January 2027, except that Article 8 (Initial Appropriation) takes effect on the date this Act is promulgated, and Article 1 (Establishment) takes effect ninety days after promulgation.

ARTICLE 14. INTERPRETATION.

In this Act:

"the Programme" means the Taiwan Food, Resource, and Commodity Assurance Programme established under Article 1;

"a TFAC outlet" means a Taiwan Food Assurance Centre established under Article 1;

"NHI Card" means the National Health Insurance Card issued by the NHIA;

"special municipality" (直轄市) and "county / city" (縣市) have the meanings given by Taiwanese local-government law;

"cooperative" (合作社) has the meaning given by the Cooperatives Act;

"ordinarily resident" has the meaning given by Taiwanese residence law.

