

## 供應鏈韌性制度化與多重價值貿易政策：處理強迫勞動議題之國家措施與 WTO 規範合致性為中心

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### 摘要

「韌性」概念，最初是由企業為因應全球化波動而採取資源配置決策最適化的決策模式。隨著新冠疫情與地緣政治衝突加劇，韌性已轉化為國家介入市場、重塑國際經貿秩序的戰略構想。而影響供應鏈治理與重組的供應鏈韌性（supply chain resilience）的政策發展，也反映出國際經貿秩序正從「效率導向」轉向「安全導向」的變革。在此之下，傳統上屬社會正義範疇的「貿易協定勞工條款」，何以與「國家安全」及「去風險化」（de-risking）產生政策上連結？當韌性的本質是為因應緊急暫時性狀態下的調適，卻納入屬於長期政策目標的勞權保障，政策間的價值糾葛與矛盾，揭露各國將勞權保障納入供應鏈韌性機制背後超出社會價值的政治經濟動機。中國曾在 WTO 貨品貿易理事會中多次質疑美國的「防止維吾爾族強迫勞動禁止法」違反 GATT 的不歧視原則與禁止數量限制，並將此類為了打擊強迫勞動的禁止進口措施定性為經濟脅迫。有鑑於供應鏈韌性制度化牽涉到強權國家的規範競逐與戰略結盟，目前各國政府處理強迫勞動議題的國內措施區分為兩種類型：其一是如美國與歐盟的主動制定國內法，將禁止進口作為管制手段之一；其二是如臺灣、馬來西亞等國家係為履行與美國簽訂的對等貿易協定承諾，進而採取禁止產品進口。本文將就這兩類處理強迫勞動議題相關措施造成的貿易限制效果，分析其 WTO 規範合致性和可能主張的 GATT 例外抗辯。藉由分析結果，本文的核心課題是探究 GATT 例外規定在當前供應鏈韌性政策浪潮下面臨的挑戰，同時提供我國在此波國際貿易秩序重構中的政策參考。

關鍵字：1930 年關稅法第 307 條、防止維吾爾族強迫勞動禁止法、歐盟禁止強迫勞動產品規章、對等貿易協定、GATT 第 20 條、GATT 第 24 條

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## Abstract

The concept of "resilience" originated as a decision-making model adopted by multinational corporations to optimize resource allocation in response to global market volatility. Driven by the COVID-19 pandemic and intensifying geopolitical conflicts, resilience has evolved into a strategic ideology for market intervention and the reshaping of the international economic order. This policy development toward "supply chain resilience", which influences global value chain governance and restructuring. The emerged policy profoundly reflects a paradigm shift in the international trading system from an "efficiency-oriented" framework to a "security-oriented" one. Under this backdrop, a compelling question emerges: why have "labor clauses in trade agreements," traditionally confined to the realm of social justice, become inextricably linked with "national security" and "de-risking" agendas? While the essence of resilience lies in short-term adaptations to emergency conditions, the inclusion of labor rights protection as part of long-term policy objectives. The internal policy fraction underscores that current initiatives are increasingly propelled by geoeconomic interests rather than social values. The People's Republic of China had ever challenged the United States' *Uyghur Forced Labor Prevention Act* (UFLPA) before the WTO Council for Trade in Goods and claimed the violation of GATT's non-discrimination and the prohibition of quantitative restrictions. It further framed US forced-labor import ban as economic coercion. As that the institutionalization of supply chain resilience drives regulatory competition and strategic alignment among great powers, domestic measures adopted to address forced labor divide into two distinct types: (i) proactive and unilateral legislation, exemplified by the United States and the European Union, utilizing border controls as enforcement tools; and (ii) responsive import bans to fulfill commitments under Reciprocal Trade Agreements concluded with the US, like Taiwan and Malaysia confronted. This paper evaluates the varying trade-restrictive effects of these forced-labor-related measures, assesses their conformity with WTO rules, and analyzes the potential defenses available under GATT exceptions. Ultimately, the paper exposes the structural strain placed on GATT exception clauses by contemporary supply chain resilience policies, offering strategic insights for Taiwan's policy positioning in the evolutionary international trade order.

Keywords: Section 307 of the Tariff Act of 1930, Uyghur Forced Labor Prevention Act, EU Forced Labour Regulation, Reciprocal Trade Agreements, Article XX of the GATT 1994, Article XXIV of the GATT 1994