

財劃法修正案不副署記者會 院長致詞參考稿

Premier's statement for the press conference on the decision not to countersign the amendments to the Act Governing the Allocation of Government Revenues and Expenditures

2025.12.14

My greetings to fellow citizens and members of the media.

I. Decision not to countersign

I have convened this press conference to report to the public regarding an important decision of the Executive Yuan. Pertaining to the bill on amendments to the Act Governing the Allocation of Government Revenues and Expenditures, which was passed on third reading by the Legislative Yuan on November 14, 2025, I have decided, in my capacity as the Premier of the Executive Yuan, not to countersign these amendments in accordance with Article 37 of the Constitution of the Republic of China (Taiwan).

The Act Governing the Allocation of Government Revenues and Expenditures, as amended by the Legislative Yuan, contains clear constitutional violations:

First, it contravenes the constitutional principle of separation of powers and infringes upon the executive power of the Executive Yuan.

Second, the legislative process for passing these amendments contravenes the principles of transparency and deliberation, thereby undermining democratic procedures.

Third, its implementation would inflict irreparable and serious harm to national development.

The Executive Yuan, as a constitutional organ, is duty-bound to uphold fidelity to the Constitution. In accordance with the constitutional framework, disputes between the Executive and Legislative Yuans shall be resolved by the

Constitutional Court of the Republic of China (Taiwan).

However, because the Legislative Yuan unreasonably amended the Constitutional Court Procedure Act, raising the decision-making threshold of the Constitutional Court, and repeatedly obstructed the appointment of justices, the Constitutional Court has been rendered non-functional and incapable of resolving constitutional disputes.

Today is the legal deadline for President Lai Ching-te to promulgate the amendments to the Act Governing the Allocation of Government Revenues and Expenditures. As the Premier of the Executive Yuan, I am compelled not to countersign the amendments in order to defend constitutional democracy and safeguard national development.

II. Refusal to countersign to uphold three major responsibilities of democratic constitutional governance

To uphold **three major responsibilities of democratic constitutional governance**, I have made the decision not to countersign the bill.

1. The Executive Yuan has a responsibility to defend the constitutional principle of separation of powers.

Under the Constitution, the Executive Yuan proposes the budget and the Legislative Yuan deliberates on and approves it. Each branch fulfills its duties, ensuring clear assignment of political responsibility.

The Legislative Yuan's amendments clearly contravene Articles 59 and 70 of the Constitution. For fiscal year 2026 alone, the amendments would necessitate borrowing NT\$264.6 billion (approximately US\$8.5 billion), drastically expanding government expenditures and potentially displacing important policy measures. They also encroach on the Executive Yuan's policymaking and budgetary powers, violating the principle of separation of powers as enshrined in the Constitution.

Over the past year and a half, the opposition caucuses in the current Legislative Yuan have repeatedly attempted to expand their powers.

Initially, the expansion of powers under the Law Governing the Legislative Yuan's Power was already declared unconstitutional by the Constitutional Court. However, constitutional concerns have also repeatedly arisen with respect to the Logging Ban Compensation for Lands Reserved for Indigenous Peoples Act, the Constitutional Court Procedure Act, the 2025 fiscal year general budget, the Police Personnel Management Act, the Pay Act of the Armed Force, and the amendments to the Act Governing the Allocation of Government Revenues and Expenditures. Despite repeated requests for constitutional interpretation, the Constitutional Court has been rendered non-functional and incapable of ruling on unconstitutionality, resulting in a constitutional deadlock.

This situation effectively enables the Legislative Yuan to both draft and approve the budget, undermining democratic checks and balances. If the Executive Yuan does not firmly safeguard its executive power, the Legislative Yuan would function as both player and referee. The Executive Yuan has a responsibility to defend the constitutional principle of separation of powers and cannot allow the Legislative Yuan to expand its power unchecked.

2. The Executive Yuan has a responsibility to uphold popular sovereignty and democratic principles and to govern according to the law.

On November 14 this year, the Legislative Yuan passed amendments to the Act Governing the Allocation of Government Revenues and Expenditures. The Legislative Yuan failed to conduct a committee deliberation of each article and, after the amendment's second reading, did not reach a consensus among the legislative caucuses, instead forcing a vote in total violation of the principles of democracy and popular sovereignty.

Moreover, the Executive Yuan has previously formulated and submitted the

central government's 2026 general budget to the Legislative Yuan for deliberation, but the Legislative Yuan requires the 2026 budget to conform to the new amendments. With no additional revenue available, the Executive Yuan would be forced to borrow NT\$560 billion (approx. US\$17.9 billion) to cover budgetary shortfalls. The borrowed amount would reach 17.1% of total annual expenditures under the general budget, exceeding the 15% debt ceiling stipulated by Paragraph 7 of Article 5 of the Public Debt Act, effectively requiring the Executive Yuan to prepare a budget that violates the law.

The nation belongs to its people. It is contrary to the spirit of popular sovereignty to disregard democratic procedures, to compel the Executive Yuan to act unlawfully, and to undermine democratic systems. The Executive Yuan has a responsibility to uphold popular sovereignty, democratic principles and to govern according to the law, and therefore cannot agree to the amendments.

3. The Executive Yuan has a responsibility to protect the nation's development and fiscal stability.

The Executive Yuan has multiple times called attention to unreasonable clauses in the Legislative Yuan's amendments. The amendments would necessitate either the violation of the legal borrowing cap or disruption of established government roles, creating political responsibility for causing national harm while leaving no clear accountability.

Will the Legislative Yuan take responsibility if Taiwan's development stagnates and there are cuts to national defense, foreign diplomacy, AI projects, flood management, social welfare, labor insurance and health insurance? If local governments must manage disaster response alone because the central government's finances are weakened, is the Legislative Yuan capable of taking responsibility?

If these amendments are promulgated, counties and cities will face unfair distribution of financial resources, further widening the urban-rural divide. The

rich will get richer, and the poor will remain poor, betraying the spirit of Article 147 of the Constitution. This injustice, of robbing from the poor to give to the rich, is not something we can allow to happen.

The Executive Yuan carries the responsibility of developing the nation. Implementing the amendments would cause irrecoverable harm to the public good. The Executive Yuan has a duty to protect the nation's development and fiscal stability, and therefore cannot countersign the amendments.

III. Conclusion

The Legislative Yuan has unconstitutionally expanded its authority and repeatedly passed controversial bills. I have met many times with Legislative Speaker Han Kuo-yu and with all party caucuses. President Lai has also twice invited the heads of the government Yuans for national policy consultations, in hopes of advancing cross-party fellowship, unity and social solidarity, and to seek a path for long-term peace and stability.

Regrettably, Speaker Han has ignored the Constitution and refused the president's invitation today, once more closing the door on negotiation and closing the path forward for cooperation.

At the end of my recent interpellation at the Legislative Yuan, I once again emphasized that what our citizens demand from us most is cooperation. I am willing, and I hope, that we can work together for the sake of the nation and for the sake of each citizen.

It is painful and regrettable that the Legislative Yuan did not allow any opportunity for the Executive Yuan to discuss its request for reconsideration of the amendments, instead refusing to communicate and directly vetoing further talks. The Executive Yuan's proposed alternative amendments to the Act Governing the Allocation of Government Revenues and Expenditures were completely excluded from deliberation. As a result, the Executive Yuan has exhausted its avenues of constitutional remedy and only the choice not to

countersign remains.

According to the Constitution's systems of checks and balances, if the Legislative Yuan opposes the Executive Yuan's decision not to countersign, then the Legislative Yuan can exercise its constitutional right to submit a vote of no confidence against the Premier of the Executive Yuan. Therefore, the refusal to countersign does not represent an act of overbearing authority or dictatorship.

The Constitution gives the Premier the power to countersign. Thus, when faced with an unconstitutional law, as the Premier of the Executive Yuan, I must refuse to countersign to prevent a bad law from harming the nation. This is the duty that the Constitution entrusts to the Premier of the Executive Yuan.

With utmost faith in loyalty to the nation and loyalty to the Constitution, I solemnly announce to the people of Taiwan today that I have withheld my countersignature from the Presidential Order promulgating the amendments to the Act Governing the Allocation of Government Revenues and Expenditures. Thank you.