

J. Y. Interpretation No.36 (June 23, 1954) *

ISSUE: Does it constitute a criminal offense of forging public document to have the meat of an illegally butchered cattle impressed with the tax authority's forged stamps for certifying the payment of tax duties?

RELEVANT LAWS:

Articles 211, 216 and 220 of the Criminal Code (刑法第二百十一條、第二百十六條及第二百二十條) ; Interpretation Yuan-je Tzu No. 3364 (司法院院解字第三三六四號解釋) .

KEYWORDS:

tax certification (繳稅證明) , public document (公文書) , printed public document (公印文書) .**

HOLDING: In accordance with Article 220 of the Criminal Code, the certification tax that authorities stamp on objects as proof of duties having been paid is considered a public document. Distribution and sales of privately butchered beef with a forged tax certification constitutes the crime of using forged public documents under Article 216 of the

解釋文：稅務機關之稅戳蓋於物品上用以證明繳納稅款者，依刑法第二百二十條之規定，應以文書論，用偽造稅戳蓋於其所私宰之牛肉從事銷售，成立刑法第二百十六條之行使偽造公文書罪，應依同法第二百十一條處斷。本院院解字第三三六四號解釋所謂公印文書之印字，當係衍文。

* Translated by Professor Andy Y. Sun.

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Criminal Code, and should be disposed of in accordance with Article 211 of the same Code. The word “printed” in the so-called public printed documents in Interpretation Yuan-je Tze No. 3364 is thus deemed redundant.