

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 ( 刑法第二百一十一條、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，應依同法第二百一十一條處斷。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。

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\* 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.