

J. Y. Interpretation No.63 (August 29, 1956) *

ISSUE: How should an act of counterfeiting or altering New Taiwan Dollars be punished by law?

RELEVANT LAWS:

Article 3 of the Act Governing the Punishment for Damaging National Currency (妨害國幣懲治條例第三條) ; Article 195 of the Criminal Code (刑法第一百九十五條) .

KEYWORDS:

counterfeit, forged (偽造) , alter (變造) , national currency (國幣) , local currency (地方貨幣) , New Taiwan Dollar (新臺幣) .**

HOLDING: Article 3 of Act Governing the Punishment for Damaging National Currency addresses the counterfeiting and forging of national currency. However, currencies not listed as national currencies will be not prosecuted based on the Act Governing the Punishment for Damaging National Currency. Because the New Taiwan Dollar is not recognized as national currency but local currency,

解釋文：妨害國幣懲治條例第三條所稱偽造變造之幣券，係指國幣幣券而言。新臺幣為地方性之幣券，如有偽造變造情事，應依刑法處斷。

* Translated by Lawrence L. C. Lee.

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if someone counterfeits or alters the New Taiwan Dollar, he or she should be punished in terms of Article 95 of the Criminal Code rather than the Act Governing the Punishment for Damaging National Currency.