

J. Y. Interpretation No.99 (December 19, 1962) *

ISSUE: How should the forgery or alteration of New Taiwan Dollar be punished?

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); J.Y. Interpretation No.63 (司法院釋字第六十三號解釋).

KEYWORDS:

Counterfeit (偽造), forgeries (偽造), New Taiwan Dollar (新臺幣), period of martial (動員戡亂時期).**

HOLDING: After the date on which the Central Bank of China entrusted the issuance of New Taiwan Dollars to the Bank of Taiwan, a person who counterfeits or forges New Taiwan Dollars should be punished for violating the Act Governing the Punishment for Damaging National Currency.

解釋文：臺灣銀行發行之新臺幣，自中央銀行委託代理發行之日起，如有偽造變造等行為者，亦應依妨害國幣懲治條例論科。

REASONING: New Taiwan Dollars, which are now issued by the

解釋理由書：臺灣銀行發行之新臺幣原係地方性之貨幣，惟自中央銀

* Translated by Lawrence L. C. Lee.

** Contents within frame, not part of the original text, are added for reference purpose only.

Bank of Taiwan, originally were local currency. However, after the date on which the Central Bank of China authorized the Bank of Taiwan as the agency to issue New Taiwan Dollars, the Central Bank of China is responsible for the casting and preservation of New Taiwan Dollars. The cost of issuing New Taiwan Dollars should thus be borne by the Central Bank of China. Assets accumulated from, and debts incurred for, the issuance of New Taiwan Dollars belong to the Central Bank of China based on the calculation of public and private accountants. Thus, after the date on which the Bank of Taiwan became the agency to issue New Taiwan Dollars on behalf of the Central Bank of China, the New Taiwan Dollars issued by the Bank of Taiwan became the national currency according to the Act Governing the Punishment for Damaging National Currency. In order to maintain the significant benefit of Taiwan's national finances and economy during the period of martial law, any person who counterfeits or forges New Taiwan Dollars should be punished for violating the said Act. Furthermore, this explanation [J. Y. Interpretation

行委託臺灣銀行代理發行後，其印鑄存儲由中央銀行辦理，發行費用由中央銀行負擔，發行之資產及負債均屬中央銀行，公私會計之處理復以新臺幣計算，是新臺幣自中央銀行委託臺灣銀行代理發行之日起允宜認為具有妨害國幣懲治條例所稱國幣之功能，如有偽造、變造等行為者，亦應依該條例論科，以維護動員戡亂時期國家財政經濟上之重大利益，本院釋字第六十三號解釋，合予補充釋明。

No.99] should be considered as supplementary to J.Y. Interpretation No.63.

Justice Cheng-Ming Huang filed dissenting opinion.

本號解釋黃大法官正銘提出不同意見書。