J. Y. Interpretation No.49（July 27, 1955）*

ISSUE: What is the nature of penalty as prescribed under the Stamp Tax Act and the requisite elements of the liability thereunder?

RELEVANT LAWS:

the Stamp Tax Act（印花稅法）; Interpretation Yuan-Tze No.1464（司法院院字第一四六四號解釋）.

KEYWORDS:

administrative penalty（行政罰）, intent（故意）, pecuniary fine（罰鍰）.**

HOLDING: The pecuniary fine provided in the Stamp Tax Act is purely an administrative penalty. Such penalty should be imposed in accordance with the Act and based on the seriousness of the violation. Intent is not a prerequisite before a violation is committed. The rationale of this Yuan's Interpretation Yuan-Tze No.1464 was based upon the specific circumstances at the time and thus shall be altered.

解釋文：印花稅法所定罰鍰係純粹行政罰。納稅義務人如有違法事實，即應依法按其情節輕重，分別科處罰鍰。其違法行為之成立並不以故意為要件，本院院字第一四六四號解釋係就當時特定情形立論，應予變更。

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* Translated by Professor Andy Y. Sun.

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