J. Y. Interpretation No.54（October 24, 1955）*

ISSUE: Does the Estate Tax Act have any retroactive effect?

RELEVANT LAWS:

Article 8 of the Estate Tax Act（遺產稅法第八條）.

KEYWORDS:

retroactive effect（溯及既往）.**

HOLDING: Since the current Estate Tax Act does not expressly provide any retroactive effect, the proviso of Article 8 of the Act does not apply to an inheritance that occurred before the Act was promulgated.

解釋文：現行遺產稅法既無明文規定溯及既往，則該法第八條但書對於繼承開始在該法公布以前之案件，自不適用。

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