

~~~~~ **Interpreting Taxing Statute # 65 - Other legal formulae**

In legal language one may find certain expression having specific usage. Such legal expression is also referred to as legal formulae. These expressions determine the nature and functions of the provisions containing it and is therefore relevant in construing the Act or other legal documents.^{^1}

Commonly used legal formulae are ‘notwithstanding’, ‘subject to’, ‘be deemed’, ‘and’, ‘or’, ‘shall’, ‘may’, ‘provided that’, ‘save’, etc. These devices have been discussed separately.

Other commonly used legal formulae are being discussed here.

‘That’ and ‘which’

‘That’ is the restrictive or defining relative pronoun, ‘which’ the non-restrictive and non-defining pronoun. A non-restrictive clause is one which could be omitted or placed between parentheses without destroying the essence of the sentence.^{^2}

Correct usage is:

Premises that are registered under this Act must be painted green.

Section 24, which was amended in 1986, was repealed in 1987.

¹ Bennion 2019 p 453 Sec 17.1

² Thronton 2008 p 106