

Interpreting Taxing Statutes # 87 – Judicial notice and evidence of meaning

Judicial notice is taken of the meaning of words in Acts. This does not apply to technical terms other than legal terms belonging to the system of law prevailing within the court's jurisdiction. So, evidence may not be adduced as to the meaning of terms of which the court takes judicial notice, but is admissible as to the meaning of other terms.^{^1}

SYNOPSIS

Non-technical terms

Judicial notice is taken of matters that are indisputable. The ordinary meaning of words is something that is considered to be generally known. On this basis judicial notice is taken of the ordinary meaning of words. Evidence may not be adduced to the meaning of words as to which the court takes judicial notice, although dictionaries may be consulted.

So, where the evidence of a valuer as to the meaning of 'nominal rent' in the Finance Act 1910 of England, s 13 was held inadmissible, the court said:

'That in construing a modern statute, not dealing with the particular customs of a particular trade, but of general application, evidence such as is sought to be adduced in this case is inadmissible'.^{^2}

Technical terms: evidence

Evidence may be given of the meaning of words used in a technical sense (other than legal terms of which the court takes

¹ Bennion 2020 s 22.11

² Camden (Marquis) v IRC (1914) 1 KB 641 cited in Bennion 2020 p 671

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judicial notice ie those relating to the court's own jurisdiction).  
Reference books may be consulted for guidance on the meaning  
of technical terms.

So, books by Mill and Stephen were cited on the question of  
what offences are 'of a political character' within the meaning of  
the Extradition Act 1870 of England, s 3(1).<sup>3</sup>

### **Evidence to establish whether something is a technical term**

Although it is for the court to determine whether a term was  
intended in a technical sense it seems that evidence is admissible  
to establish whether a term has a technical meaning<sup>4</sup> as well as  
to determine what that technical meaning is.<sup>5</sup>

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<sup>3</sup> Re Castioni [1891] 1QB 149 cited in Bennion 2020 p 671

<sup>4</sup> London and North Eastern Ry Co v Berriman [1946] AC 278 cited in Bennion 2020 p 671

<sup>5</sup> Bennion 2020 p 671