

## **Interpreting Taxing Statutes # 60 - Amalgamating provision**

**If an Act contains express provision requiring it to be read as one with an earlier Act, the Acts must be construed as if every provision were contained in the same Act. The same principle applies where anything less than a whole Act is to be read as one with another Act (or part of an Act).<sup>1</sup>**

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<sup>1</sup> Bennion 2020 s 17.10