

Interpreting Taxing Statutes # 14B – Application

By entering the territory, a person who belongs outside submits to its laws and also claim the benefit of them.

The law proceeds on the general presumption that by entering a territory a person who belongs outside submits to its laws, and also claim the benefit of them. An Act is often silent about its application in relation to foreign matters where there is no obvious international connection or no obvious doubt as to its application. This is necessary since it would often be impossible to foresee every conceivable foreign connection that might arise. The mere presence of a foreigner within the jurisdiction does not bring his overseas property and affairs within the scope of its laws. Overseas matters must have some nexus with the territory for its laws to apply. In addition, Indian courts apply the rules of private international law, under which, for example, disposition of personal property are governed by the law of domicile. Certain Acts confer privileges or immunities on particular categories of foreigners within the jurisdictions. Similarly, there are certain statutory disabilities on aliens.

An Act extending to two or more territories is presumed to be intended to have uniform meaning throughout that area.

Unless the contrary intention appears, an Act extending to two or more territories is presumed to be intended to have uniform meaning throughout that area. This may be called the principle of **uniform application**.

An omission to act is to be treated as taking place in the territory where the act ought to have been performed.

For the purpose of considering the application of enactment, an omission to act is, unless the contrary intention appears, to be

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treated as taking place in the territory where the act ought to have been performed. Applying this test, an omission may fall to be treated as occurring in each of two or more territories. Where different elements of an act or omission occur in different territories:

I) the act or omission may be treated, for purposes of the application of the law of territory, as occurring within any territory where a significant proportion of it took place, when it may fall to be treated as occurring in each of two or more territories.

II) alternatively, the court may consider the legislator's intention to be that the act or omission should be treated as occurring only in the territory of occurrence of its most significant element.

**Artificial person such as bodies corporate are treated as located in the country under whose law they were created.**

Artificial person such as bodies corporate are treated as located in the country under whose law they were created. Where, however, they operate within any other territory they may, by the law of that territory, be treated as present within it.

**An Act does not bind the Crown itself.**

Since an Act is made by the President in Parliament for the regulation of subjects, it follows that, unless the contrary intention appears, the Act does not bind the Crown itself. However, the Crown may, unless the contrary intention appears, take advantage of an Act if it chooses to do so. This principle, in both its aspects, is known as the doctrine of Crown immunity.

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An Act does not apply to Parliament in such a way as to interfere with the parliamentary privilege.

In general Acts apply to Parliament as to anywhere else within the jurisdiction. But, unless the contrary intention appears, an Act does not apply to Parliament in such a way as to interfere with the parliamentary privilege. The place of Parliament is Crown land so where an enactment relates to land the usual rules about the Crown application apply.

Application of an enactment to persons and matters on a ship, aircraft, or other craft or installation on or over the high seas or in any other unappropriated territory is regulated if the craft or installation is generally subject to the law of India.

Unless the contrary intention appears, the application of an enactment to persons and matters on a ship, aircraft, or other craft or installation on or over the high seas or in any other unappropriated territory is regulated as follows. If the craft or installation is generally subject to the law of India, the enactment applies as it does to persons and matters within its territory. Otherwise, it applies as it does to like persons and matters in foreign territory.