

Interpreting Taxing Statutes # 116 – Explanatory notes, etc.

Explanatory notes to an Act may be used to understand the background to and context of the Act and the mischief at which it is aimed. [Ben 24.14]

SYNOPSIS

Use in interpretation

As Lord Steyn said in *R (Westminster City Council) v National Asylum Support Service* explanatory notes may be a useful aid to construction:

‘In so far as the Explanatory Notes cast light on the object setting or contextual scene of the statute, and the mischief at which it is aimed, such materials are therefore always admissible aids to construction. They may be admitted for what logical value they have. Used for this purpose Explanatory Notes will sometimes be more informative and valuable than reports of the Law Commission or advisory committees, Government green or white papers, and the like. After all, the connection of Explanatory Notes with the shape of the proposed legislation is closer than pre-parliamentary aids which in principle are already treated as admissible ...’

Other unpublished explanatory material prepared during passage of a Bill

As a matter of principle other briefing documents, correspondence or material generated during the passage of a Bill through the legislature should not be available as an aid to construction except to the extent that it is described in debate or otherwise made available to the public.