

~~~~~ **Interpreting taxing Statutes # 20 – Interpreter’s duty to arrive at legal meaning**

Legal meaning of an enactment is the meaning that conveys the legislative intention. It is the duty of an interpreter to arrive at the legal meaning, and this duty cannot be declined on the ground of *non liquet* (it is not clear). And for this, an interpreter need to be a person with necessary legal knowledge because the enactment forms part of the *corpus juris* (body of law).^{^1}

SYNOPSIS

Interpreter’s duty

Distinction between grammatical and legal meaning

Interpreter’s duty

Any person or body charged with the function of applying, and therefore interpreting, an enactment is under a duty to arrive at its legal meaning as observed in an English case:

“It is our duty to ascertain the true legal meaning of the words used by the legislature.”^{^2}

Distinction between grammatical and legal meaning

The distinction between grammatical and legal meaning lies at the heart of statutory interpretation. An enactment consists of a verbal formula. Unless defectively worded this has a grammatical meaning in itself. The unwary reader of this formula (particularly if not a lawyer) may mistakenly conclude that the grammatical

¹ Bennion 2020 s 10.8

² A-G v Sillem (1864) 2 H & C 431 cited in Bennion 2020 p 378

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meaning is all that is of concern. If that were right, there would be little need for books on statutory interpretation.<sup>3</sup>

The key issue is the effect that the **interpretive criteria**, also referred to as **guide to legislative intension**, may have on the meaning of the enactment. There needs to be brought to the grammatical meaning of the enactment due consideration of relevant matters drawn from the context of the enactment. Consideration of the enactment in its context may raise **factors** that pull in difference directions. For example, desirability of applying a clear grammatical meaning may conflict with the fact that this does not remedy the mischief that the legislature intend to deal with.<sup>4</sup>

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<sup>3</sup> Bennion 2020 p 378

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