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## **Interpreting Taxing Statutes # 97 – Distributive reading – *reddendo singula singulis***

**Where a complex sentence has more than one subject, and more than one object, it may be the right construction to render each to each, by reading the provision distributively and applying each object to its appropriate subject. A similar principle applies to verbs and their subjects, and to other parts of speech. [Ben 23.10]**

### SYNOPSIS

The reddendo singular singulis principle concerns the use of words distributively. In well-drafted legislation this should not give rise to difficulties. As Lord Thring said:

‘However great his difficulty, the draftsman must exclude any necessity for the adoption of the rule of reddendo singula singulis, or reading the sentences distributively; a rule which, like other rules of construction, has arisen from the obligation imposed on the courts of attaching an intelligible meaning to confused and unintelligible sentences.’ [Practical Legislation (1902) p 52]

### EXAMPLE

If an enactment spoke of what was to happen when ‘anyone shall draw or load a sword or gun ...’ this would be read as ‘anyone shall draw a sword or load a gun ...’

The phrase ‘to come and go into and from’ the United Kingdom is to be read as if it said ‘to come into the United Kingdom and go from it’.

### EXAMPLE

*Wigton Overseers v Snaith Overseers* [(1851) 16 QB 496] concerned the interpretation of the Poor Law Amendment Act 1849, s 5, which provided for the transfer of a ‘lunatic pauper’ from one poor law union to another, and gave the receiving union a right to compensation from the other. The right was to receive the expenses incurred ‘in and about the obtaining any order of justices for the removal and maintenance of a lunatic pauper’ (emphasis added). The question was whether the receiving union could claim for the ongoing maintenance of the pauper. An order of the justices was required only for removal, and not for maintenance.

Held The intention was to give a right to compensation (a) for the cost of obtaining the removal order, and (b) for the maintenance of the pauper. The phrase ‘in about’ should be treated as repeated before ‘maintenance’, so that the true articulation of the provision read:

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- (1) the receiving union shall be entitled to the expenses incurred;
- (2) in and about the obtaining any order of justices for the removal of a lunatic pauper; and
- (3) in and about the maintenance of a lunatic pauper so removed.

***Punctuation***

The way an enactment is punctuated may assist in determining whether it is to be read distributively.

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