

Interpreting Taxing Statutes # 71 - Definitions under Interpretation Act

The Interpretation Acts contain a number of definitions and other provisions of an interpretive character that apply to legislation in general.¹

SYNOPSIS

Definitions under General Clause Act 1897

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Defined terms under General Clause Act 1897 s 3 are: abet, act, affidavit, barrister, British India, British possession, central act, central government, chapter, chief controlling revenue authority or chief revenue authority, collector, colony, commencement, commissioner, constitution, consular officer, district judge, document, enactment, father, financial year, act done in good faith, government, government securities, High Court, immovable property, imprisonment, India, Indian law, Indian State, local authority, magistrate, master, merged territories, months, movable property, oath, offence, official gazette or gazette, part, Part A State, Part B State, Part C State, person, political adjunct, presidency town, province, provincial Act, provincial government, public nuisance, registered, regulation, rule, schedule, scheduled district, section, ship, sign, son, State, State Act, state government, subsection, swear, union territory, vessel, will, writing, year.

¹ Bennion 2020 s 19.1