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## **Interpreting Taxing Statutes # 85 – Terms applied in a foreign context**

**A term is presumed to have its ordinary meaning in the territory to which an enactment extends, even if it applies in relation to a foreign context.<sup>^1</sup>**

### SYNOPSIS

Difficulties may arise where an enactment refers or applies to something outside the territory to which it extends, and uses words which have a different meaning outside the territory from the meaning they have within it. The presumption is that the words should be given ‘their ordinary meaning in the English language as applied to such a subject-matter’.<sup>^2</sup>

Here the reference to the ordinary meaning of the words is to their meaning in the territory to which the enactment extends. For example, the word ‘marry’ has varying meanings. In particular it may refer either to monogamous or polygamous marriage. In a case where the validity of a Mormon marriage was in question, the court said that there is ‘no magic in a name’, and that if the relationship in Utah between man and wife is not what we recognize as marriage but another and altogether different relationship ‘the use of a common term to express these two relations will not make them one and the same’.<sup>^3</sup>

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<sup>1</sup> Bennion 2020 s 22.9

<sup>2</sup> Clerical Medical and General Life Assurance Society v Carter (Surveyor of Tax) (1889) 22 QBD 444 cited in Bennion 2020 p 668

<sup>3</sup> Hyde v Hyde and Woodmansee (1866) LR 1 P & D 130 cited in Bennion 2020 p 668