

Interpreting Taxing Statutes s 12 – Citation of individual Acts

The usual method of citing an Act is by its short title. However, it may also be cited by its serial number.^{^1}

SYNOPSIS

Short title and serial number

The usual method of citing an Act is to refer to the short title, if it has one. The serial number (referred to as chapter number in England) is sometimes added in brackets after short title, although there no particular need to do this. One significance of the serial number is that it indicates the order in which Acts in the same year were passed or deemed to have been passed. This may have a bearing on interpretation, for if there is an inconsistency between two Acts and they cannot be interpreted so as to reconcile them, the latter will prevail. Serial numbers are assigned to Acts on their assent by the constitutional head and a series is maintained for each calendar year.^{^2}

¹ Bennion 2020 s 2.16

² Bennion 2020 p 67