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## **Interpreting Taxing Statutes # 114 – Report of legislative debates – context and mischief (non-Pepper v Hart use)**

**Reports of legislative debates may be referred to, outside the rule in Pepper v Hart, to supply context or identify the mischief at which legislation is aimed. [Ben 24.12]**

There is a growing tendency for courts to rely on legislative debates on a Bill not as an indication of legislative intent in resolving an ambiguity as to the meaning of a particular word or phrase but rather to supply context or identify the nature or extent of the issue at which legislation is aimed. To this extent, the cases seem to provide support for a wider relaxation of the exclusionary rule against relying on parliamentary materials outside the conditions laid down by Pepper v Hart.

In some cases reports of legislative debates are used in this way not as aid to construction but for some other purpose, such as to determine whether provisions are compatible with the European Convention on Human Rights or are within the legislative competence of a devolved legislature. But in other cases where legislative debates are relied upon to identify the purpose of the legislation this is done with the ultimate aim of resolving ambiguity.