

## Interpreting Taxing Statutes # 42 – Presumption of Absurdity

**The court seeks to avoid a construction that produces an absurd result, since this is unlikely to have been intended by the legislature.<sup>^1</sup>**

### SYNOPSIS

Presumption of absurdity

- Regard be paid to different consequences
- Legislature do not intend an absurd result
- Degree of unreasonable result
- Absurdity in coherent statutory scheme
- Absurd results

### **Presumption of absurdity**

The presumption against absurdity is well established, and frequently referred to. One should seek to avoid absurd or unlikely result as the legislature does not intend an absurd or futile result.<sup>^2</sup> Said as follows:

“No doubt it is a maxim to be followed in the interpretation of statutes, that the ordinary grammatical construction is to be adopted; but when this leads to a manifest absurdity, a construction not strictly grammatical is allowed, if this will lead to a reasonable conclusion as to the intention of the legislature.”<sup>^3</sup>

**Regard be paid to different consequences:** The presumption against absurdity is one manifestation of the principle that an interpreter is to have regard to the consequences of different construction when interpreting a provision.<sup>^4</sup>

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<sup>1</sup> Bennion 2020 s 13.1

<sup>2</sup> Bennion 2020 p 476

<sup>3</sup> Williams v Evans (1876) 1 Ex D 277 cited in Bennion 2020 p 476

<sup>4</sup> Bennion 2020 p 476

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**Legislature do not intend an absurd result:** The presumption may be regarded as an aspect of the presumption that the legislature intends to act reasonably. There is also a link to the principle that law should be fair and just. Said as follows:

“The courts will presume that Parliament did not intend a statute to have consequences which are objectionable or undesirable; or absurd; or unworkable or impracticable; or merely inconvenient; or anomalous or illogical; or futile or pointless.”<sup>5</sup>

**Degree of unreasonable result:** The strength of these presumptions depends on the degree to which a particular construction produces an unreasonable result. The more unreasonable a result, the less likely it is that Parliament intended it.<sup>6</sup>

**Absurdity in coherent statutory scheme:** A mere assertion that a particular construction would produce an absurd result will not necessarily carry much weight, particularly where the legislation in questions creates what appears to be a coherent statutory scheme and there is no obvious way of construing the legislation so as to correct the alleged absurdity.<sup>7</sup>

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<sup>5</sup> R (on the application of Edison First Power Ltd) v Central Valuation Officer (2003) UKHL 20 cited in Bennion 2020 p 476

<sup>6</sup> Bennion 2020 p 476

<sup>7</sup> Bennion 2020 p 477