

Interpreting Taxing Statutes # 53 – Punctuation

Punctuation is part of an Act and may be considered in construing a provision, although it is not the strongest tool for statutory interpretation.^{^1}

SYNOPSIS

Punctuation

- Unamendable
- Printing correction of the draftsmen
- Updating
- Mistake

Punctuation

It is now well established that punctuation may be used in interpretation: ‘the day is long past when the courts would pay no heed to punctuation in an Act of Parliament’.^{^2} Said as follows:

‘... not to take account of punctuation disregards the reality that literate people, such as parliamentary draftsmen, punctuate what they write, it not identically, at least in accordance with grammatical principles. Why should not other literate people, such as judges, look at the punctuation in order to interpret the meaning of the legislation as accepted by Parliament?’^{^3}

Unamendable: Punctuation is not generally susceptible to formal amendment by members during the passage of a Bill through the legislature. The courts may be expected to take the lack of legislative control into account in determining what weight to place on punctuation (in much the same way as they do with headings). ^{^4}

¹ Bennion 2020 s 16.8

² Marshall v Cottingham [1982] Ch 82 cited in Bennion 2020 p 544

³ Hanlon v Law Society (1981) AC 124 cited in Bennion 2020 p 544

⁴ Bennion 2020 p 545

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**Printing correction of the draftsmen:** Punctuation appears in the Bill as introduced and in the text of any amendments added to the Bill during its passage through the legislature. It is also occasionally changed, on the advice of the Bill's drafter, by an informal printing correction.<sup>5</sup>

**Updating:** Fashions in punctuation change, so an Act should be construed with regard to the fashion prevailing when it was passed.<sup>6</sup>

**Mistake:** Where mistakes in punctuation occur, judges show little hesitation in rectifying them.<sup>7</sup>

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<sup>5</sup> Bennion 2020 p 545

<sup>6</sup> Bennion 2020 p 545

<sup>7</sup> Bennion 2020 p 545