

~~~~~ **Interpreting Taxing Statutes # 80 – Composite expressions**

A composite expression must be construed as a whole, but the whole is not necessarily the same as the sum of its parts.^{^1}

SYNOPSIS

A composite expression must be construed as a whole, but the whole is not necessarily the same as the sum of its parts. Because a certain meaning can be collected by taking each word in turn and then combining their several meanings, it does not follow that this is the true meaning of the whole phrase. Each word in the phrase may modify the meaning of the others, giving the whole its own meaning. Said as follows:

‘It certainly is not a satisfactory method of arriving at the meaning of a compound phrase to sever it into several parts, and to construe it by the separate meaning of each of such parts when severed.^{^2}

Single composite class

A composite expression may be used to create a single composite class and avoid arguments about whether something falls within one term or another. The terms may overlap. Where a composite expression is used in this way it is not necessary to determine that all of the terms are satisfied. Neither is it necessary to determine which of them is satisfied. For example, where the court considered the term ‘sports and pastimes’, they rejected the argument that to satisfy this expression an activity had to be a sport as well as a pastime. Said as follows:

¹ Bennion 2020 s 22.3

² Mersey Docks and Harbour Board v Henderson Bros [(1888) 13 App Cas 595 cited in Bennion 2020 p 656

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‘As a matter of language, I think that “sports and pastimes” is not two classes of activities but a single composite class which uses two words in order to avoid arguments over whether an activity is a sport or a pastime. The law constantly uses pairs of words in this way. As long as the activity can properly be called a sport or a pastime, it falls within the composite class’. <sup>3</sup>

### Exhaustive class

If a composite expression is exhaustive, it is unnecessary to determine the dividing line between different terms used in the expression. For example, in the definition of ‘inland water’ as ‘any river stream or other watercourse, whether natural or artificial and whether tidal or not’, it does not matter where the dividing line is between natural or artificial rivers or between those that are tidal and those that are not. The issue bears no weight. <sup>4</sup>

### Unnecessary words

A pair or string of words is sometimes used where a single word would convey the same meaning. This is a fairly common feature in traditional legal expression and is often a product of the drafter exercising a (perhaps unnecessary) degree of caution. <sup>5</sup>

The modern approach is generally to avoid excessive verbiage and to rely more heavily on common sense. But there are still cases where the drafter may use what appear to be very similar words to avoid argument or because unintended inferences may be drawn if the drafter departs from a well-worn phrase. <sup>6</sup>

### Modifiers

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<sup>3</sup> R v Oxfordshire County Council and another, ex parte Sunningwell Parish Council (1999) 3 All ER 385 cited in Bennion 2020 p 656

<sup>4</sup> Bennion 2020 p 657

<sup>5</sup> Bennion 2020 p 658

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Where one term modifies another it is important to give due weight to the term that is modified.

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<sup>6</sup> Bennion 2020 p 658