

Interpreting Taxing Statutes # 117 – Press release and other contemporaneous statements

Press releases and other contemporaneous statements made during the passage of a Bill through the legislature but outside of the parliamentary process will seldom if ever be of assistance in construing the resulting Act. [Ben 24.15]

SYNOPSIS

When a government Bill is first introduced, and at other key moments during its passage through the legislature, it is often the subject of a government press releases typically fulfil a political purpose and are couched in general terms meaning that they are generally of little or no use as interpretative aids. Attempts to rely on press releases have been deprecated by the courts. [See, for example, R v Special Commissioner of Income Tax, ex p Inland Revenue Commissioners [2007] STC 537 These documents are not admissible as an aid to construction]