

Interpreting Taxing Statutes # 115 – Amendments to Bills

Where an amendment is made to a Bill during its passage through the legislature, or an amendment is moved but not made, this may throw light on the meaning of the resulting Act. [Ben 24.13]

SYNOPSIS

Where a Bill is amended during its passage through the legislature the amendments themselves and surrounding debates can sometimes shed light on the intended meaning or at least help to explain why the text has ended up in an unsatisfactory state.

The vast majority of amendments made to Bills are tabled by the government having been drafted by Parliamentary Counsel (or in Wales or Northern Ireland, Legislative Counsel). It is usual for the drafter who prepares a Bill to draft any amendments to it. The amendments are drafted so that they can be stitched into the existing fabric leaving the Bill as a coherent whole. The resulting Act should be a seamless web so that, unless something has gone wrong, limited assistance is likely to be derived from ascertaining which provisions were in the original Bill and which were added by amendment.

Where an amendment tabled by a member other than the promoter of a Bill is rejected or withdrawn, this is sometimes used to buttress an argument as to the meaning of an uncertain provision. A failed amendment is unlikely on its own to carry much (if any) weight. But the rejection or withdrawal of an amendment following a clear ministerial statement may indicate reliance on that statement, and has sometimes been used to strengthen inferences as to the legislative intention.