

## ~~~~~ **Interpreting Taxing Statutes # 83 – Technical non-legal terms**

**If a word or phrase has a technical meaning in a certain area of trade, business, technology, or other non-legal expertise, and is used in a context dealing with that expertise, it is to be its technical meaning.<sup>^1</sup>**

### SYNOPSIS

Modern legislation aims to regulate a great many areas where technical activities of one sort or another take place. It follows that the legislature sometimes employs technical terms, expecting them to be understood in their technical sense. Said as follows:

‘My view of an Act of Parliament which is made applicable to a large trade or business is that it should be construed, if possible, not according to the strictest and nicest interpretation of language, but according to a reasonable and business interpretation of it with regard of the trade or business with which it is dealing.’<sup>^2</sup>

Again,

‘If we find the technical meaning accepted by a limited portion only of those people, that is not a sufficient acceptance to override the commonly accepted meaning of the words.’<sup>^3</sup>

Where the question was whether the word ‘lopped’ in a highway statute covered cutting off the top of a tree. Held, it did not. There is a clear distinction between the technical terms lop and

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<sup>1</sup> Bennion 2020 s 22.6

<sup>2</sup> The Dunelm (1884) 9 PD 164 cited in Bennion 2020 p 664

<sup>3</sup> R v Income Tax Comrs (1888) 22 QBD cited in Bennion 2020 p 664

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top, as everybody conversant with the cutting of trees in the country knows and understands.<sup>4</sup>

## Two or more technical meaning

A word may be a technical term in two or more different fields of expertise. It is then necessary to determine which field is intended.<sup>5</sup>

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<sup>4</sup> Unwin v Hanson (1891 2 QB 115 cited in Bennion 2020 p 664

<sup>5</sup> Bennion 2020 p 664