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## **Interpreting Taxing Statutes # 98 – Statements ends implication – *expressum facit cessare tacitum***

**One of the linguistic canons of construction is that no inference is proper if it goes against the express words the legislature has used. This is sometimes expressed as *expressum facit cessare tacitum* (statement ends implication). [Ben 23.11]**

### SYNOPSIS

Many statutory propositions are implied rather than being directly expressed. The maxim *expressum facit tacitum* embodies the important principle that no inference if it goes against the express words the legislature has used. As Lord Dunedin said ‘Express enactment shuts the door to further implication.’ [Whiteman v Sadler [1910] AC 514] As with other linguistic canons of construction, this principle is simply a starting point based on a linguistic assumption.

The application of the maxim arises where a provision (A) may or may not give rise to an implication and elsewhere another provision (B) contains an express statement to the contrary effect. The maxim suggests that the express statement in B extinguishes the possibility of finding an implication on the same point in A. Provision A may be in the same Act as provision B, or in a different Act.