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## Interpreting Taxing Statutes # 77 – Acts in *pari materia*

The principle that an Act is to be read as a whole is also applied to a group of Acts which are in *pari materia*.<sup>1</sup>

### SYNOPSIS

Definition of ‘in *pari materia*’

- A single code
- Continuity of legislative approach and uniformity in the use of language
- Limitation of the principle laid in *R v Loxdale*

### Definition of ‘in *pari materia*’

Two or more Acts may be described as in *pari materia* (ie on the same subject matters) if:

- i. they have been given a collective title;
- ii. they are required to be construed as one;
- iii. they have identical short titles (apart from the year); or
- iv. they otherwise deal with the same subject matter on similar lines.<sup>2</sup>

**A single code:** Acts that are in *pari materia* are sometimes described as forming a single code on a particular matter in the sense that they deal with the same or a similar subject matter and to be construed as one. They ‘are to be taken together as forming one system, and as interpreting and enforcing each other’.<sup>3</sup>

**Continuity of legislative approach and uniformity in the use of language:** The principle underlying the treatment of Acts which are in *pari materia* is based on the idea there is continuity

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<sup>1</sup> Bennion 2020 s 21.5

<sup>2</sup> Bennion 2020 p 645

<sup>3</sup> *R v Palmer* (1785) 1 Leach 352 cited in Bennion 2020 p 645

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of legislative approach and uniformity in the use of language.  
Said as follows:

‘Where there are different statutes in *pari meteria*, though made at different times, or even expired and not referring to each other, they shall be taken and construed together as one system and as explanatory of each other’.<sup>4</sup>

As this indicates, the principle has been applied even to repealed Acts within a group.<sup>5</sup>

**Limitation of the principle laid in R v Loxdale:** It is however necessary to remain realistic. A drafter who produces an amending Bill does not always have the time or industry to read through the whole of a mass of preceding legislation to make sure the current drafting is in full accordance with it. Said as follows:

‘The broad principle laid down by Lord Mansfield in R v Loxdale as to the exposition of one statute by the language of another must be taken with a pinch of salt when a long series of Act is being dealt with.’<sup>6</sup>

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<sup>4</sup> R v Loxdale (1758) 1 Burr 445 cited in Bennion 2020 p 645

<sup>5</sup> Bennion 2020 p 645

<sup>6</sup> Littlewoods Mail Order Stores Ltd v ICR (1961) 3 All ER 258 cited in Bennion 2020 p 645