

Interpreting Taxing Statutes # 54 – Section and Schedule

Sections and Schedules contains propositions of law and are by far the most important components of an Act for they carry the legislative message directly.^{^1}

SYNOPSIS

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The sections, together with any Schedules, are the primary indication of the legislature's intended meaning.^{^2}

Any conflict between a section and a Schedule must be resolved without regard to whether the material appears in a section or a Schedule. Said as follows:

‘If the Act says that the Schedule is to be used for a certain purpose and the heading of the part of the Schedule in question shows that it is prima facie at any rate devoted to that purpose, then you must read the Act and the Schedule as through the Schedule were operating for that purpose, and if you can satisfy the language of the section without extending it beyond that purpose you ought to do it. But if in spite of that you find in the language of the Schedule words and terms that go clearly outside that purpose, then you must give effect to them and you must not consider them as limited by the heading of that part of the Schedule or by the Purpose mentioned in the Act for which the Schedule is prima facie to be used. You cannot refuse to give effect to clear words simply because prima facie they seem to be

¹ Bennion 2020 s 16.9

² Spencer v Metropolitan Board of Works (1882) 22 Ch D 142 cited in Bennion 2020 p 547

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limited by the heading of the Schedule and the definition of the  
purpose of the Schedule contained in the Act.’<sup>3</sup>

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<sup>3</sup> IRC v Gittus (1920) 1 KB 563 cited in Bennion 2020 p 547

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