

Interpreting Taxing Statutes 8 – Short title

All modern Acts have a short title by which the Act is to be known.¹

SYNOPSIS

Brief label

Form of short title

Placement in the Act

Citation after repeal

Renaming

Brief label

Short title is a brief label by which an Act may be cited or referred to in other documents. The short title is usually devised by the drafter who strives to keep it brief and informative. If the short title is too long then it ceases to be a convenient label and thus defeats the purpose. If a Bill with an inappropriate short title is introduced into Parliament, the Speaker may rule on it.²

Form of short title

The short title invariably ends with the word ‘Act’ followed by a comma and calendar year eg Income Tax Act, 1961. In usage, however, comma is usually dropped while citing or referring the Act.

Placement in the Act

The short title is printed on the cover and at the beginning of the Act and is formally placed in the first section. For example, Section 1(1) of the Income Tax Act 1961 reads as follows: “This Act may be called the Income-tax Act, 1961”.

¹ Bennion 2020 s 2.4

² Bennion 2020 p 33 citing Erskine May’s Parliamentary Practice.

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As the Act is and has to be referred to by that name, the use of the word ‘may’, unless it is construed as meaning ‘shall’, would appear to be somewhat inappropriate. The justification perhaps is that the Act could also be referred to in some other manner, such as by reference to its serial number, so long as the reference is clear.

This subsection could even be eliminated if the Interpretation or General Clauses Act included a provision to the effect that every Act of Parliament shall be called (cited) by the name printed at the head thereof.<sup>^3</sup>

### **Citation after repeal**

The Act continue to be cited by its short title even after its repeal, eg Central Excise Act 1944 which was repealed by Section 174(1) of the Central Goods and Services Tax Act 2017 still being cited as Central Excise Act 1944 while referring to its provisions.

### **Renaming**

Short title is rarely amended or renamed. It is not usually desirable to rename an Act since it falsifies the history and may create confusion over reference which use the previous short title because they date from before the change. However, there may be occasions where amendments render the original short title unhelpful so that it needs amending. For example, Central Excise and Salt Act, 1944 was renamed as Central Excise Act, 1944 vide Section 71 of the Finance (No.2) Act, 1996 (33 of 1996) to delete the word ‘and Salt’ because this has become redundant post-independence for the manufacturing of salt did not attract duty anymore.

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<sup>3</sup> Rajgopaul 1980