

Interpreting Taxing Statutes # 49 – Short title

The short title may be used as an aid to construction but is unlikely to be a reliable guide.^{^1}

SYNOPSIS

Significance of short title

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The short title is unlikely to be a reliable guide to legislative intention since all it can do is indicate the main subject matter of an Act. Its function is to provide a brief label by which an Act may be referred to.

Nevertheless, the short title is sometimes alluded to by judges as being at least confirmatory of one of two opposing constructions. Said as follows:

‘[The short title] has certainly, in my mind, supported the conclusion to which I have come ... the short title being a label, accuracy may be sacrificed to brevity; but I do not understand on what principle of construction I am not to look at the words of the Act itself to help me understand its scope in order to interpret the words Parliament has used in the circumstances in which they were legislating.’^{^2}

The fact that, apart from the calendar year, two Acts have identical short titles will be taken as an indication that they are in *pari materia*.

Earlier dicta to the effect that the short title may not be used for the purposes of construction seem unlikely to be followed given the increased emphasis on looking at context, but they serve as a

¹ Bennion 2020 s 16.2

² Re Boaler (1915) 1 KB 21 in reference to Vexatious Actions Act 1886 of England cited in Bennion 2020 p

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useful reminder that the short title is of limited use in interpretation. Said as follows:

‘[The short title is] given to the Act solely for the purpose of facility of reference. It is a statutory nickname to obviate the necessity of always referring to the Act under its full and descriptive title ... Its object is identification and not description ...’<sup>3</sup>

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<sup>3</sup> Vacher & Sons Ltd v London Society of Compositors (1913) AC 107 cited in Bennion 2020 p

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