Interpretation of Fiscal Statutes

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Scheme of Lecture

- What is Interpretation ?

- Implements used to undertake implementation
- Interpretation of Fiscal Statutes
- International Taxation and Interpretation

- Interpretation is what you do

What is Interpretation ?

Pronouncing \ Finding \ Extracting\ Deciphering

MEANING

Each Verb in some way alters the task of Interpretation

They show that there is no one way of doing interpretation

Implements used for Interpretation

- Text
- Context
- Interpreter
- Canons
- Precedents

- All of these together or separately contribute to the process of interpretation

Interpretation of Fiscal Statutes

- Taxation expropriatory hence Strict and Narrow Construction
- Strict and Narrow Construction for taxation but broad and liberal for exemption
- Taxation creating public goods and shared resources
- Interpretation to advance cause of revenue raising not protecting individual property

Different Rules for Different Kinds of Statutes

- Presume the constitutionality of all Statutes
- Welfare Statutes are to be read liberally
- Penal Statutes are to be read strictly
- Fiscal Statutes to be read strictly
- Regulatory Statutes are to be rendered workable

International Taxation and Interpretation

- Interpreting the municipal statute along with the relevant treaty
- DTAT are the most common international instruments
- Vienna Convention asks for plain meaning to be followed and if that does not help then object and purpose
- Will need to undertake interpretation as a composite task

Interpretation is what you do

- Rules can be provided
- A Context given
- And an alert on complexity sounded
- However interpretation is primarily a doing task

  - you learn by doing

  - and learn by observing and noting what others are doing.