

## Interpreting the ITA

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[\[For a detailed review of interpreting the ITA read this paper\]](#)

Interpreting the provisions of the ITA requires one to be alive to a variety of issues and interpretive rules. Some of the interpretive requirements arise from the structure and drafting of the ITA, and others are judge-made rules of statutory interpretation.

The general rule of statutory interpretation - textual, contextual, and purposive - applies with equal force to the interpretation of the ITA. However, the relative weight given to the components vary, with textual interpretation, where the text is clear and unambiguous and is found within a detailed provision and technical being, given greater weight.

One quick note on interpreting the ITA:

The ITA is constantly being amended. You have to be aware that transitional provisions found in amending legislation may have a significant effect on the interpretation of a provision. Look to historical notes and annotation to determine whether your circumstances put you in an area of risk due to an amendment. Transitional provisions may make the amendment retroactive, may make it effective only in the future, and may provide 'grandfathering' protection.

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var mnSrc = (isSSL ? 'https:' : 'http:') + '//contextual.media.net/nmedianet.js?cid=8CUW8XQ2I' +
(isSSL ? '&https=1' : ''); document.write(""); })();
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