

Internal Guides

As mentioned earlier, the ITA is a complex piece of legislation. When reading provisions and interpreting them, one needs to pay attention to a number of matters internal to the ITA. These are: (1) Defined terms; (2) Prescribed matters; (3) Deeming Provisions; (4) "For greater certainty"; (5) Cross-references; (7) Headings and Marginal Notes; (8) Combination of words.