

Combination of Words

Certain words and combination of words are employed throughout the ITA. Understanding what they indicate will be of great use when interpreting and applying the ITA. These include:

When the phrase "For Greater Certainty" is used in the ITA, it generally signals that the ITA was amended to insert this provision to deal with a decision of the court that was inconsistent with the desired interpretation of the ITA.

"For Greater Certainty"

"And"