

*Introductory Note by FB*

The article below is a further addition to my writings on understanding legislation. Others are included within the Topic 'Understanding legislation'. The Topic can be found on this website at [www.francisbennion.com/topic/understandinglegislation.htm](http://www.francisbennion.com/topic/understandinglegislation.htm).

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**T061**

**Can non-lawyers understand legislation?**

As a former Finance Bill draftsman I should like to contest the assertion by the President of the Institute of Chartered Accountants that the complexity of the 1994 Finance Bill is due to 'poor draftsmanship' (letter, 25 January 1995). The fact that the new self-assessment system is intended to be operated by taxpayers themselves does not mean the legislation introducing it can be drafted so as to be directly comprehensible by non-experts.

There are several reasons for this. The new law has to operate in conjunction with the existing tax law, which is highly complex. No law can be directly comprehensible by non-experts because law is and has to be an expertise. It needs to be explained to the lay person, whether by officials or professionals in private practice. There is cause for disquiet if professionals such as chartered accountants themselves have difficulty in understanding legislation, as they often do. They would have more ground for complaint about this if they showed a greater interest in the attempts of others to help professionals to understand Parliament's necessarily complex handiwork.<sup>1</sup>

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<sup>1</sup> *The Times*, 1 February 1995.