

Meaningful public access to legislation

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Background

- Free access to law and commodification of legal information
- Illustrations
 - Justice Canada legislation site using Folio (1995); XML/HTML (2001)
 - CanLII all Canadian legislation (2002); SATAL – section and time based (2007)
 - Seychelles eGrey Book – with Zoupio, direct from Ms-Word to the web (2014)

Meaningful *public* access

- Access to legislation is difficult for everybody even for lawyers
- Any improvement to public access will also help enormously... the lawyers

CHALLENGES – OBJECTIVE AND SUBJECTIVE

Sources

- Legislators and their delegated entities
 - Federal, province, municipality, agency
- Variety of enactments
 - Revised statutes, consolidated statutes, annual statutes
 - Regulations (consolidated or not), decrees, rules, by-laws, interpretation bulletins, tariffs, etc.

Effectivity

- Coming into force on specific date(s)
 - Determined through the Interpretation Act (e.g. day of assent)
 - Stated in the Act (sometimes retroactive)
 - Depends on the occurrence of an event (e.g. CIF of another Act or election day)
- Coming into force on a date to be determined
 - Fixed by order of the Governor in Council (published in the Gazette)
- Subsequent amendments and related CIF information

Language

- Overcomplicated drafting
- Use of jargon
- This said
 - life is complicated
 - Income tax provisions are complex everywhere

Form

- Definitions could be scattered, included by reference, their scope may be imprecise
- Interrelationships between different parts, sections, acts and regulations abound
- Section numbering schemes could be complex
- Long legislation published in different parts

Official value over simplicity

- Federal legislation
 - The use of “unofficial chapter numbers” for consolidated statutes were abandoned
 - Bank Act, SC 1991, c 46 used to also be known as Ch. B-1.01
 - Thematic classification of statutes was ruled out
 - Only the alphabetical order of titles remains
 - Evidence Act can be found under letter « C », Canada Evidence Act
 - Interpretation Act appears under letter “I”

Inside legislation

- Marginal notes are disappearing in Québec's legislation: An Act Respecting Administrative Justice, CQLR c J-3

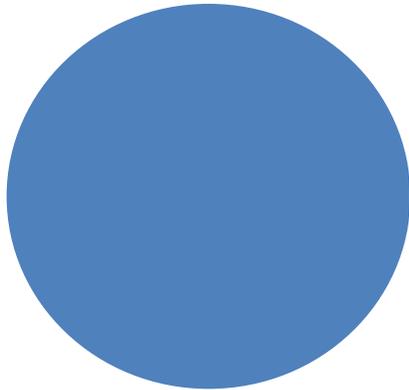
The screenshot shows a web browser window with the URL www.canlii.org/en/qc/laws/stat/cqlr-c-j-3/14579/cqlr-c-j-3.html. The page content includes:

- Version Information:**
 - Current version: in force since Jul 1, 2014
 - Former citation: RSQ, c J-3
 - Past version: in force between Mar 15, 2007 and Mar 21, 2007
 - Link to this version: <http://canlii.ca/t/hbm9>
 - Citation to this version: An Act Respecting Administrative Justice, CQLR c J-3, <<http://canlii.ca/t/hbm9>> retrieved on 2014-09-09
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- Table of Contents:**
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 - DIVISION I — APPOINTMENT OF MEMBERS [38. - 40.]
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 - DIVISION VII — ADMINISTRATIVE OFFICE [61. - 67.]
 - CHAPTER IV — DUTIES AND POWERS OF MEMBERS [68. - 74.]**
- Metadata:**
 - Link to the latest version: <http://canlii.ca/t/xqk>
 - Stable link to this version: <http://canlii.ca/t/52914>
 - Currency: Last updated from the Publications du Québec site on 2014-09-09
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Legislative information is generally presented without context

Upstream

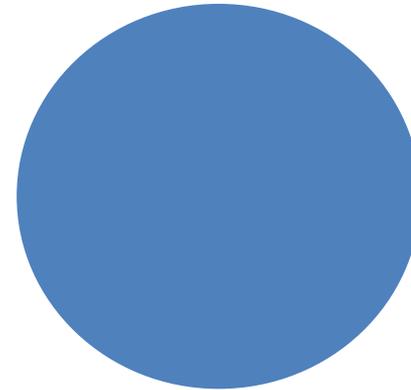
- Legislative history;
- Legislative summary;
- Speeches and debates
- Regulatory impact analysis statement



●
Legislation

Downstream

- Case law
- Administrative guides
- Self-help, PLEI materials



Scattered and unconnected official sources

- Most relevant sources
 - Parliament
 - Canada Gazette
 - Queen's printer
 - Justice department
- No deep linking

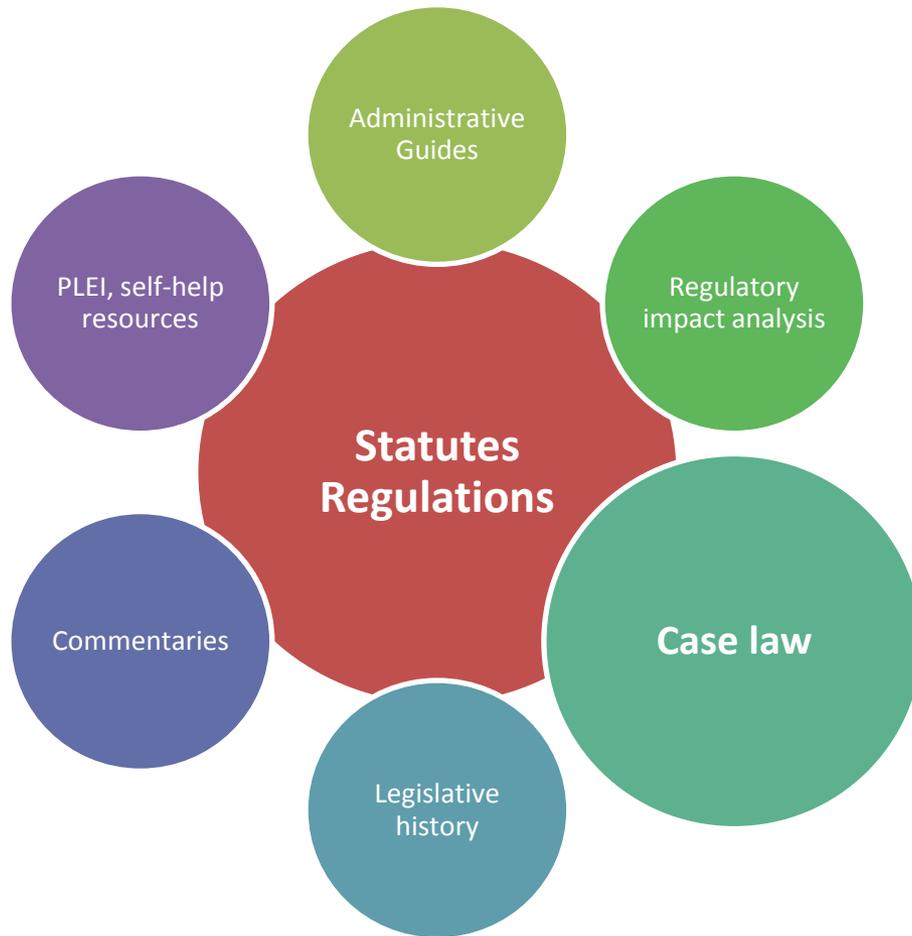
SUGGESTIONS

Avenues to help meaningful access

- Digital copies of legislation must have official status
- More context
- Simpler navigation
- Better search
- Clearer information on effectivity and versions
- Improved Internet friendliness

Context

Add all relevant links between the scattered public sources of information



Navigation

- In the text,
 - Table of content – importance of marginal notes
 - Internal links
- ... and around the text
 - Cited legislation
 - Enabled regulations
 - Relevant annual legislation
 - Relevant information from official gazettes
 - Relevant parliamentary information
 - Citing case law



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- > PART VI — TAX ON CAPITAL OF FINANCIAL INSTITUTIONS s. 190
- 190.(1) Definitions s. 190.(1)**

expression in that section were applied with such modifications as the circumstances require) evidenced by obligations issued for a term of not less than 5 years;

“reserves”
« réserves »

“reserves”, in respect of a financial institution for a taxation year, means the amount at the end of the year of all of the institution’s reserves, provisions and allowances (other than allowances in respect of depreciation or depletion) and, for greater certainty, includes any provision in respect of depletion.

See the 3 documents citing section 190

FR “s. 190 – (3)” “s. 190(1) – (3)”

Prescribed meanings

(1.1) For the purposes of this Part, the expressions “attributed surplus”, “Canadian assets”, “Canadian reserve liabilities”, “total assets” and “total reserve liabilities” have the meanings that are prescribed.

FR “s. 190 – (3)” “s. 190(1.1) – (0)”

Application of ss. 181(3) and (4)

(2) Subsections 181(3) and 181(4) apply to this Part with such modifications as the circumstances require.

NOTE: Application provisions are not included in the consolidated text.

CanLII - Access to Information Act

www.canlii.org/en/ca/laws/stat/rsc-1985-c-a-1/latest

(b) within a reasonable period of time, if the head of the government institution that has control of the record considers the giving of access in an alternative format to be necessary to enable the person to exercise the person’s right of access under this Act and considers it reasonable to cause that record or part thereof to be converted.

R.S., 1985, c. A-1, s. 12; R.S., 1985, c. 31 (4th Supp.), s. 100(E); 1992, c. 21, s. 3.

s 13 Citing documents (46) Citation Français	s 13(1) Citing documents (21) Citation Français
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13. (1) Subject to subsection (2), the head of a government institution shall refuse to disclose any record requested under this Act that contains information that was obtained in confidence from

- (a) the government of a foreign state or an institution thereof;
- (b) an international organization of states or an institution thereof;
- (c) the government of a province or an institution thereof;
- (d) a municipal or regional government established by or pursuant to an Act of the legislature of a province or an institution of such a government; or
- (e) an aboriginal government.

Where disclosure authorized

Search

- Challenges
 - Huge and small documents
 - Huge and small sections
- Usability issues
 - If you have explicit structure (XML) use it, search in titles, marginal notes, etc.
 - Query processing (stemming, guessing user needs)
 - Capacity to understand common designations (“PIPEDA” or “Bill 101” in Québec)
 - Presentation of contextual excerpts (snippets)
 - Highlighting found terms
 - Searching past legislation

To cope with effectivity and change

- Display explicit effectivity periods

Interpretation Act, RSC 1985, c I-21

Versions	Noteup	Regulations
COMPARE	Access version in force 	
<input type="checkbox"/>	5. since Apr 1, 2014 (current)	
<input type="checkbox"/>	4. between Apr 1, 2005 and Mar 31, 2014 (past)	
<input type="checkbox"/>	3. between Jul 2, 2003 and Mar 31, 2005 (past)	
<input type="checkbox"/>	2. between Apr 1, 2003 and Jul 1, 2003 (past)	
<input type="checkbox"/>	1. between Jun 1, 2001 and Mar 31, 2003 (past)	

Current version: in force since Apr 1, 2014

Link to the latest version : <http://canlii.ca/t/7vhg>

- Show versions differences
- Provide current awareness tools: RSS, RSS searches

Personal Information Protection and Electronic Documents Act, SC 2000, c 5

Versions | **Noteup** | Regulations

COMPARE

Access **version in force** ?

<input checked="" type="checkbox"/>	10. since Jul 1, 2014 (current)
<input checked="" type="checkbox"/>	9. between Apr 1, 2011 and Jun 30, 2014 (past)
<input type="checkbox"/>	8. between Jun 1, 2009 and Mar 31, 2011 (past)
<input type="checkbox"/>	7. between Apr 17, 2008 and May 31, 2009 (past)
<input type="checkbox"/>	6. between Apr 15, 2007 and Apr 16, 2008 (past)

Current version: in force since Jul 1, 2014

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Stable link to **this version** ? : <http://canlii.ca/t/529tx>

Citation to this version: Personal Information Protection and Electronic Documents Act, SC 2000, c 5, <<http://canlii.ca/t/529tx>> retrieved on 2014-09-09

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Personal Information Protection and Electronic Documents Act

Between 2011-04-01 and 2014-06-30

Since 2014-07-01

Personal Information Protection and Electronic Documents Act

S.C. 2000, c. 5

Assented to 2000-04-13

An Act to support and promote electronic commerce by protecting personal information that is collected, used or disclosed in certain circumstances, by providing for the use of electronic means to communicate or record information or transactions and by amending the [Canada Evidence Act](#), the [Statutory Instruments Act](#) and the [Statute Revision Act](#)

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE

Short title

1. This Act may be cited as the [Personal Information Protection and Electronic Documents Act](#).

Personal Information Protection and Electronic Documents Act

S.C. 2000, c. 5

Assented to 2000-04-13

An Act to support and promote electronic commerce by protecting personal information that is collected, used or disclosed in certain circumstances, by providing for the use of electronic means to communicate or record information or transactions and by amending the [Canada Evidence Act](#), the [Statutory Instruments Act](#) and the [Statute Revision Act](#)

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SHORT TITLE

Short title

1. This Act may be cited as the [Personal Information Protection and Electronic Documents Act](#).

CanLII - Versions compar: x

https://www.canlii.org/webdiff/diff.do?path=%2Fen%2Fca%2Fflaws%2Fstat%2Fsc-2000-c-5%2Flatest%2Fsc-2000-c-5.html&path=%2Fen%2Fca%

CanLII Home > Canada (Federal) > Statutes and Regulations > SC 2000, c 5

Between 2011-04-01 and 2014-06-30

Since 2014-07-01

Use without consent

(4) Despite clause 4.5 of Schedule 1, an organization may use personal information for purposes other than those for which it was collected in any of the circumstances set out in subsection (2).

Disclosure without consent

(5) Despite clause 4.5 of Schedule 1, an organization may disclose personal information for purposes other than those for which it was collected in any of the circumstances set out in paragraphs (3)(a) to (h.2).

2000, c. 5, s. 7, c. 17, s. 97;
2001, c. 41, s. 81;
2004, c. 15, s. 98.

Use without consent

(4) Despite clause 4.5 of Schedule 1, an organization may use personal information for purposes other than those for which it was collected in any of the circumstances set out in subsection (2).

Disclosure without consent

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2000, c. 5, s. 7, c. 17, s. 97;
2001, c. 41, s. 81;
2004, c. 15, s. 98.

Definitions

7.1 (1) The following definitions apply in this section.

"access"
« utiliser »

"access" means to program, to execute programs on, to communicate with, to store data in, to retrieve data from, or to otherwise make use of any resources, including data or programs on a computer system or a computer network.

"computer program"
« programme d'ordinateur »

"computer program" has the same meaning as in subsection 342.1(2) of the *Criminal Code*.

"computer system"
« ordinateur »

"computer system" has the same meaning as in subsection 342.1(2) of the *Criminal Code*.

08:53
2014-09-09

Internet friendly

- Content must be
 - Citable
 - Bookmarkable
 - Linkable

User friendliness

- Users should not be required to know
 - how a legislation was prepared
 - how its effectivity was determined
 - and generally, how the state is structured
- Shyness in design is not a good guide to user friendliness
 - Dare to link
 - Dare to explain

Technical choices – XML

- Benefits
 - Capacity to manage structural elements of a legislation
 - Capacity to get support from an editing system
 - Protection of the structural integrity of legislation
 - Support for providing point in time systems
 - Archival benefits
- Drawbacks
 - A significant commitment in money and expertise
 - Limited number of technology providers
 - Out of reach of smaller jurisdictions

Techniques choices – Word processor

- Benefits
 - Know-how and expertise are abundant
 - No lock-in with unique provider
 - Digital delivery: html, ePub, pdf
- Drawbacks
 - Poor archival quality (PDF could help)
 - No document integrity support (nothing prevents using the wrong style)
- Smaller jurisdictions : no other choice really

XML or Word

- XML used to be perceived as the only way to provide point-in-time
 - Now, even XML-based systems present complete versions of legislation for simplicity sake
 - Size does not matter anymore
- New avenues exist for publishing high-end information systems
 - The structure offered by Ms-Word style and level can be exploited to the benefit of the end-user



Judgments

- [Seychelles Law Reports](#)
- [Constitutional Court](#)
- [Supreme Court](#)
 - [Commercial List](#)
- [Court of Appeal](#)

Legislation

- [eGrey Book of the Seychelles](#)
- [Laws of Seychelles](#)
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eGrey Book of the Seychelles

This "electronic Grey Book" draws together the most frequently cited legislation in Seychelles in a single, freely accessible resource.

The eGrey Book contains 80 Acts (and their associated Statutory Instruments) which can be browsed and searched online, printed, or downloaded as individual ePub or PDF files. Anyone who wishes to download the whole Book in ePub format may do so using the link below.

Most of the Acts in the eGrey Book have been unofficially consolidated to 30 June 2014. To search for more recent amendments, please consult the [Numbered Acts](#) and [Statutory Instruments](#) collections.

The eGrey Book has been developed by SeyLII in partnership with [AfricanLII](#), a project of the [Democratic Governance and Rights Unit, Department of Public Law, University of Cape Town](#), and with [LexUM](#), Canada. The project was generously funded by the [Indigo Trust](#) and the [Open Society Foundations Information Programme](#).

All users of the eGrey Book are advised that the digital versions of legislation accessible through SeyLII, including the eGrey Book, are UNOFFICIAL and provided solely in the interests of increasing access to legal information. Their currency and accuracy cannot be warranted. Official versions of Seychelles legislation can only be obtained in hard copy from the Attorney-General's Chambers, Department of Legal Affairs.

Download the entire eGreyBook ePub ZIP archive and import into your reader (4.3



LVI 2014
Law via the Internet
AFRICA

30 September - 1 October

Law via the Internet 2014
AFRICA
CONFERENCE

University of Cape Town
Cape Town, South Africa

▶ **Early bird registration until 31 July 2014**

More information and registration:
<http://www.kenyalaw.org/LVI2014>



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CONSOLIDATED TO 30 JUNE 2014

LAWS OF SEYCHELLES

BUSINESS TAX ACT

[1st January, 2010]

Act 28 of 2009
 Act 25 of 2010
 SI 6 of 2010
 SI 27 of 2010
 SI 63 of 2010
 SI 92 of 2010
 SI 8 of 2011
 SI 7 of 2011
 SI 20 of 2011
 SI 12 of 2012
 Act 14 of 2012
 SI 66 of 2012
 SI 16 of 2013
 Act 13 of 2013

ARRANGEMENT OF SECTIONS

PART I – PRELIMINARY PROVISIONS

Short title and commencement

1. This Act may be cited as the Business Tax Act.

Interpretation

2.(1) In this Act, unless the context requires otherwise —

Disclaimer

Zoupio by LEXUM

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- > Division IV – Allowable Deductions
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 - Non deductible items
 - Depreciation of Depreciable Assets
 - Intangibles**
 - Preliminary Expenditure
 - Interest
 - Bad Debts
 - Contribution to the Seychelles Pension Fund
 - Payments to Employees
 - Gifts
 - Tax-related Expenditure
 - Loss Carry Forward
- > Division V – Tax Accounting
- > Division VI – Entities
- > Division VII – Special Industries
- PART III – COMMON RULES FOR BUSINESS TAX
- > Division I – Income
- > Division II – Business Assets
- PART IV – TAX PROCEDURE

> Intangibles

17.(1) A business is allowed a deduction (referred to as an “amortisation deduction”) for the decline in value of an intangible of the business wholly or partly used in a tax year in deriving taxable business income.

(2) Subject to this section, the amortisation deduction of a business for a tax year is computed according to the following formula —

- A
- B

where —

A = is the cost of the intangible; and

B = is the useful life of the intangible in whole years.

(3) An intangible is treated as having a useful life of ten years if —

- (a) its actual useful life is more than ten years; or
- (b) it does not have an ascertainable useful life.

(4) The total amortisation deduction allowed, or that would be allowed but for subsection (5), to a business under this section in respect of an intangible for the current tax year and all previous tax years shall not exceed the cost of the intangible.

(5) If, in a tax year, an intangible is used partly to derive taxable business income and partly for another purpose, the amount of amortisation allowed as a deduction for the year is reduced by the proportion of the non-business use.

(6) If an intangible is not used, available for use, or held for the whole of the tax year in deriving taxable business income, the amortisation deduction for the year is computed according to the following formula –

"generally accepted accounting principle" x

Division V – Tax Accounting

Trading Stock Taken in Account

[...] (7) In this section - "absorption-cost method" means the **generally accepted accounting principle** under which the cost of an item of trading stock is the sum of direct material costs, [...]

Division V – Tax Accounting

Method of Tax Accounting

[...] Method of Tax Accounting 27.(1) Subject to this Act, the taxable income of a business is computed in accordance with **generally accepted accounting principles** as modified by this Act. [...]

Division V – Tax Accounting

Long term Contracts

[...] method" means the **generally accepted accounting principle** under which revenues and expenditures arising under a long-term contract are recognised by reference to the stage of completion of the contract. [...]

Method of Tax Accounting

27.(1) Subject to this Act, the taxable income of a business is computed in accordance with **generally accepted accounting principles** as modified by this Act.

(2) Subject to this Act, a business conducted —

- (a) by a person other than an entity, can account for business tax on a cash or accrual basis; or
- (b) by an entity, shall account for business tax on an accrual basis.

(3) The Revenue Commissioner may specify that any class of business shall account for business tax on a cash or accrual basis.

(4) A business using the cash or accrual method of accounting for a tax year shall continue to use the same method for each succeeding tax year unless the business has been granted permission to use a different method in accordance with subsection (5).

(5) A business may apply, in writing, for a change in the method of accounting of the business and the Revenue Commissioner may, by notice in writing, approve the application but only if satisfied that the change is necessary to properly compute the taxable income of the business.

(6) If the method of accounting of a business changes in accordance with subsection (5), the business shall make adjustments in the tax year of change to items of income, deduction, or credit, or to any other items affected by the change so that no item is omitted and no item is taken into account more than once.

Cash-basis Accounting

28. A business accounting for business tax on a cash basis derives an amount when it is received and incurs expenditure when it is paid.

Accrual-based Accounting

29.(1) A business accounting for business tax purposes on an accrual basis derives an amount when it is due and incurs expenditure when it is payable.

Conclusion

- Internet changed the world of music , the world of media,... and the world of law
- For case law, Internet changed
 - The way case law is cited. Used to be: 7 B.C.L.R. (5th) 227, 319 D.L.R. (4th) 219, [2010] B.C.J. No. 891 (QL), now we have: 2010 BCCA 239
 - The way judges write their reasons
 - The law itself, by expanding what can be found

Conclusions

- Internet also change how legislative information is accessed
 - Legislation is now accessible for free in most of our jurisdictions
 - Legislation in digital format now enjoys official status
- Many other changes will come
 - Simplification of effectivity information, already noticeable
 - Changes in legislation language
 - Changes in the culture of those who publish legislation to overcome self-imposed limits of current publishing practices