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## **Interpreting Taxing Statutes # 93 – General term surrounded by specific term and *ejusdem generis***

**Where a word of wider meaning is included in a string of a particular words forming a genus, the *ejusdem generis* principle may operate to restrict the meaning of the wider word so as to keep it within genus. [Ben 23.6]**

### SYNOPSIS

This section applies where, where, within a string of terms each of which is qualified in some way, there appears an unqualified word.

#### EXAMPLE

The Dublin Carriage Act 1853, s 25 required a licence to be held before any person could lawfully ‘use or let to hire any hackney carriage, job carriage, stage carriage, cart, or job horse’ (emphasis added). In *Shaw v Ruddin* [(1858) 9 Ir CLR 214] it was held that hackney carriage, job carriage, stage carriage and job horse were genus-describing words, the genus being conveyances used for hire. Accordingly, the unrestricted word cart, when found in their company, must be construed as limited to carts used for hire.

#### EXAMPLE

*Scales v Pickering* [(1828) 4 Bing 448] concerned a local Act empowering a water company to ‘break up the soil and pavement of roads, highways, footways, commons, streets, lanes, alleys, passages and public places’. There was thought to be an urban flavor about this string. Accordingly, the word ‘footways’ was held not to apply to a path across a field.