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## **Interpreting Taxing Statutes # 92 – Specific term followed by wider terms in *ejusdem generis* principle**

**The most common case for the application of the *ejusdem generis* principle is where a phrase beginning with particular terms is followed by wider residuary words. The effect of the principle is then to curtail the literal meaning of the residuary words so as to confine it to the genus implicitly described. [Ben 23.5]**

### SYNOPSIS

Where there are general words following particular and specific words, the general words must be confined to things of the same kind as those specified'. [R v Edmundson (1859) 28 LJMC 213]

Thus Daines Barrington, writing in 1766, says:

‘[It is] a rule in the construction of statutes, “that, if particular words are followed by those which are more general, the more general words shall receive a confined construction:” as what is first mentioned, must be supposed to have been chiefly in the contemplation of the legislature.’ [Observations upon the Statutes (2nd edn, 1767) p 1140]

### EXAMPLE

When read in light of the words ‘trustee, guardian, committee’ the residuary words ‘or other person in whom the property is vested’ do not include beneficiaries, but are limited to the genus of those holding in a fiduciary capacity. [Latham, Re, IRC v Barclays Bank Ltd [1962] Ch 616]

### ***Where no general words***

It is unlikely that the principle will apply where there is a string of terms but no general words.

### EXAMPLE

The Sexual Offences Act 1956, s 31, made it an offence for a woman to exercise ‘control, direction or influence’ over a prostitute. In A-G’s Reference (No 2 of 1995) [(1996) 3 All ER 860] it was held that the phrase was to be construed disjunctively, the three critical words showing a descending order of seriousness. It was difficult to see how the *ejusdem generis* rule could apply, having regard to the fact that there were no general words.