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## **Interpreting Taxing Statutes # 91 - Single term used to establish genus of *ejusdem generis***

**The *ejusdem generis* principle may apply where one term only establishes the genus, though in such cases the presumption favouring the principle is weakened because of the difficulty of discerning a genus. [Ben 23.4]**

### SYNOPSIS

Judges sometimes say that it requires the mention of several terms to establish a genus. However, a rule that two or more words are always required to establish a genus would be too rigid. The question is invariably one of the intention conveyed by the entirety of the passage, and there can be no absolute rule. The better view appears to be that the *ejusdem generis* principle should usually be applied in the one-word case in recognition of the fact that some meaning should be attributed to that word. If the *ejusdem generis* principle were not applied, it would raise the question as to why that word has been included at all.

Attorney-General v Secombe [(1911) 2 KB 688] the word ‘or otherwise’ in the phrase ‘any benefit to him by contract or otherwise’ must be construed *ejusdem generis* with ‘contract’.

It may be more difficult to establish a genus from one word only.

‘By 14 Geo 2 c 6, persons who should steal sheep or any other cattle were deprived of the benefit of clergy, but until the legislature distinctly provided what cattle were meant to be included, the judges felt that they could not apply the statute to any other cattle but sheep.’ [Fletcher v Lord Sondes (1827) 3 Bing 501]