

Interpreting Taxing Statutes # 94 – General term followed by specific term and *ejusdem generis*

The *ejusdem generis* principle is presumed not to apply where apparently general words are followed by narrower words suggesting a genus more limited than the initial general words, if taken by themselves, would indicate. [Ben 23.7]

SYNOPSIS

Where apparently wide words are followed by terms indicating a narrower genus, the courts have been reluctant to treat this as an instance of the *ejusdem generis* principle. The context may nevertheless indicate an intention to curtail the width of the initial words:

The attitude of the courts to this question is illustrated by Cohen LJ's dicta in *Wellsted's Will Trusts, Re, Wellsted v Hanson*: [(1949) Ch 296]

‘I have never heard before of an inverse application of the *ejusdem generis* rule and I think it would be very dangerous here to attempt to cut down by the application of any such principle the wide words which precede ...’