

Reiche Vs. Smythe

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Court : US Supreme Court

Decided On : 1871

Appeal No. : 80 U.S. 162

Appellant : Reiche

Respondent : Smythe

Judgement :

Reiche v. Smythe - 80 U.S. 162 (1871)

U.S. Supreme Court Reiche v. Smythe, 80 U.S. 13 Wall. 162 162 (1871)

Reiche v. Smythe

80 U.S. (13 Wall.) 162

ERROR TO THE CIRCUIT COURT FOR

THE SOUTHERN DISTRICT OF NEW YORK

SYLLABUS

Where an act of 1861 exempted from duty "animals of all kinds; birds, singing and other, and land and water fowls," and a later act levied a duty of 20 percent "on all horses, mules, cattle, sheep, hogs, and other *live animals*, " *held* that birds were

not included in the terms "other live animals." The second statute must be read by the light of the first.

The 23d section of the act of March 2, 1861, chap. 68, [[Footnote 1](#)] provides, that

"The importation of the articles hereinafter mentioned and embraced in this section shall be exempt from duty:"

" Animals, living, of all kinds; birds, singing and other, and land and water fowls."

This provision being in force, an act of May 16, 1866, [[Footnote 2](#)] was passed, which provided:

"That on and after the passage of this act there shall be

Page 80 U. S. 163

levied, collected, and paid, on all *horses, mules, cattle, sheep, hogs, and other live animals* imported from foreign countries, a duty of 20 per centum *ad valorem*.
"

In this state of legislation, and after the passage of the second of the above-mentioned acts, one Reiche imported into New York a lot of canary and other birds, on which the collector exacted a duty of 20 per centum *ad valorem*, which was paid under protest. Reiche brought this suit in the court below to recover the money. The only inquiry was whether living birds at the date of this importation were dutiable.

The court below decided that they were, and judgment being given accordingly the importer brought the case here.

Page 80 U. S. 164

MR. JUSTICE DAVIS delivered the opinion of the Court.

The act of 1866 in its terms is comprehensive enough to include birds, and all other living things endowed with sensation and the power of voluntary motion, and if there had not been previous legislation on the subject, there might be some justification for the position that Congress did not intend to narrow the meaning of the language employed. If it be true that it is the duty of the court to ascertain the meaning of the legislature from the words used in the statute and the subject matter to which it relates, there is an equal duty to restrict the meaning of general words, whenever it is found necessary to do so, in order to carry out the legislative intention. [[Footnote 3](#)] And it is fair to presume in case a special meaning were attached to certain words in a prior tariff act, that Congress intended they should have the same signification when used in a subsequent act in relation to the same subject matter.

This act of 1861 was in force when the act of 1866 -- the act in controversy -- was passed, and it will be seen that birds and fowls are not embraced in the term "animals," and that they are free from duty not because they belong to the class of "living animals of all kinds," but for the

Page 80 U. S. 165

reason that they are especially designated. It is quite manifest that Congress, adopting the popular signification of the word "animals," applied it to quadrupeds and placed birds and fowls in a different classification. Congress having therefore defined the word in one act so as to limit its application, how can it be contended that the definition shall be enlarged in the next act on the same subject when there is no language used indicating an intention to produce such a result? Both acts are *in pari materia*, and it will be presumed that if the same word be used in both, and a special meaning were given it in the first act, that it was intended it should receive the same interpretation in the latter act in the absence of anything to show a contrary intention. [[Footnote 4](#)]

If it be used in a different sense in the act of 1866, its meaning instead of being extended is narrowed, for all animals not *ejusdem generis* "with horses, mules, cattle, sheep, and hogs" are excluded from the operation of the revenue laws. By

the act of 1861, living animals of all kinds, whether domesticated or not, could be imported without paying a duty. The law of 1866 steps in and imposes a duty on domestic quadrupeds, leaving the act of 1861 applicable to all other quadrupeds, and to birds and fowls.

The case of *Homer v. Collector* [[Footnote 5](#)] is in principle not unlike this. The object of that suit was to ascertain whether, under the tariff act of 1857, almonds were placed in the category of dried fruits, on which a small duty was imposed. It was contended as the article was popularly classed among the dried fruits of the table, with raisins, dates &c., and as it was not named specifically in the changes in the act of 1857, that it properly belonged to the schedule providing for dried fruits. But the Court held that as a duty had been imposed on almonds *eo nomine* in previous tariff acts, the article was not, for revenue purposes, within the general term of dried fruit, although in popular language and commercial usage such was its signification.

Judgment reversed and a venire de novo awarded.

[[Footnote 1](#)]

12 Stat. at Large 193.

[[Footnote 2](#)]

14 *ib.* 48.

[[Footnote 3](#)]

[Brewer v. Blougher](#), 14 Pet. 178.

[[Footnote 4](#)]

Dwarris on Statutes, pp. 701-766.

[[Footnote 5](#)]

[68 U. S. 1](#) Wall. 486.

