

FRANK J. WOODWARD, PLAINTIFF AND APPELLEE, VS. THE INSULAR COLLECTOR OF CUSTOMS, DEFENDANT AND APPELLANT.

G.R. No. 13472. January 20, 1919

Ponente: JOHNSON, J.

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JOHNSON, J.:

The question presented by this appeal is whether a motor boat brought into the Philippine Islands together with household and personal effects, by a man with his family, for the purpose of residing therein, should be subjected to the payment of the import duty.

It is admitted that the plaintiff arrived at the port of Manila on the 15th day of May, 1917, with his family, bringing his household and personal effects, with the intention of taking a station at Cagayan de Misamis, Island of Mindanao; that he has actually taken station at said place; that he brought the boat in question for his own use and not for barter or sale; that it is a useful and convenient means of transportation between the town of Cagayan de Misamis and the towns and countries surrounding that place.

Section 8 of paragraph 200 of the Philippine Tariff Act of 1909 provides that there shall be paid 50 per centum ad valorem on boats, launches, lighters, and other water craft, set up or knocked down, which are imported into the Philippine Islands.

Paragraph 338 of said Tariff Act provides that "professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects * * * belonging to persons coming to settle in the Philippine Islands * * * for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, * * * that the articles are brought from their former place of abode, that change of residence is bona fide * * * that such articles shall be admitted free of duty."

Shall said motor boat, under the above quoted admitted facts, pay the duty provided for in paragraph 200 above quoted, or be admitted free under the provisions of said article 338? The lower court, in passing upon that question, said:

"While it is true that .this motor boat cannot be regarded, strictly speaking, as a 'tool of trade, occupation, or employment or as 'household effects or as 'furniture' or as a 'vehicle in the ordinary sense of those words, yet it is an article of personal property (a personal effect) which the importer brought with him from his former place of abode for his own use, and not for barter or sale, and that it is similar or of like character to a vehicle, and is to be used by the importer in his work as a missionary for the purpose of transportation on water, and that the only difference in the character of a vehicle and a motor boat is that the one is used for the purpose of transportation on land, and the other is used for the purpose of transportation on water."

The phrase "personal and household effects" has been defined, in its relation with tariff laws, by the Supreme Court of the United States. The question first arose in the case of *Arthur vs. Morgan* (112 U. S., 495): In that case the question was whether or not a carriage brought into the United States "not intended for any other person or persons, nor for sale" could be brought in free of duty as a part of "household effects." The Supreme Court of the

United States, speaking through Justice Blatchford, said: "In the provision respecting the 'household effects' of persons or families there is an evident intention to include articles which pertain to a person as a householder, or to a family as a household. * * * A carriage is peculiarly a family or household article. It contributes, in a large degree, to the health, convenience, comfort and welfare of the householder or of the family. The statute (the Tariff Law) is not limited to articles of household furniture, or to things whose place is necessarily within the four walls of a house. Clause 2 (of the Tariff Law) uses the words 'personal and household effects.' This serves to show that, by the use of the words 'household effects' alone, in the same section of the statute, something is intended different from 'personal effects;' and that those words embrace articles which the words 'personal effects' do not cover. So, too, if the word's 'other personal effects' should be extended to embrace articles properly covered by the words 'household effects, such house-hold effects would come in free, although not used abroad for a year and the door would be opened wide for the introduction, without duty of large numbers of articles, as 'household effects which it is intended should pay duty. We do not find it necessary to consider any further the construction of the words 'other personal effects' because we place our decision on the ground that this carriage was 'household effects' of the plaintiff."

The same question again came before the federal courts of the United States in the case, of *Hillhouse vs. United States* (152 Fed., 163) in relation with the importation of an automobile as "personal and household effects." In that case the court, citing with approval the case of *Arthur vs. Morgan* (112 U. S., 495.) held that "the provision for 'household effects' in Tariff Act, July 24, 1897, chapter 11, section 2, paragraph 504 (30 Stat. at L., 196) includes automobiles."

In the case of *Sandow vs. United States* (84 Fed., 146), the court said, in considering the case of *Arthur vs. Morgan* (supra) that "the reasoning by which this conclusion is arrived at in that case would seem to include the carriage horses necessary for the use of the carriage as well as the carriage itself. This construction has been put by the treasury department on importations of carriage horses since that time. This decision (*Arthur vs. Morgan*) and the course of the department seem to require that these horses should be classified as household effects under the tariff law."

In a later case (*U. S. vs. Grace & Co.*, 166 Fed., 748), by reason of a change in the phraseology of the Tariff Law, the case of *Hillhouse vs. United States* (152 Fed., 163, (supra) has been overruled. The later Tariff Law provided that books, libraries, furniture, and "similar household effects," should be admitted free of duty, and the Court held that an automobile could not be considered "similar to books, libraries, or to usual and reasonable household furniture, or either of them."

The law which we are now discussing, however, contains no such provision. The doctrine announced in the case of *Arthur vs. Morgan* (112 U. S., 495), so far as our investigation has enabled us to ascertain, has not been modified, and, therefore, a carriage or a vehicle may still be considered "personal and household effects."

Lexicographers, in their definitions of words and phrases, usually limit themselves to their present and past use and signification. The old definition or the generally accepted definition, of a "vehicle," includes every description of carriage or other artificial contrivance used, or capable of being used, as a means of transportation on land. Changed conditions and new inventions sometimes make it necessary for lexicographers to change or modify their definitions of words. Little did the lexicographers believe, or even anticipate, at the time the above definition was given, that there would come into common use "carriages or other artificial contrivances used as a means of transportation" otherwise than "on land." The use of carriages and artificial contrivances as a means of transportation "in the air" will undoubtedly lead to a modification of the above definition of a vehicle.

But let that be as it may. It is sufficient for the present to observe, considering the particular use to which the

motor boat is to be put in traveling from place to place by water, that it answers the same purpose or purposes for which a "vehicle" would be used by one whose occupation or employment confined him wholly to transportation on land. The analogy of the use to which the motor boat is to be put, to that of the ordinary use of a carriage by the importer in the particular case, is sufficient to justify us in our opinion in holding that it is a part of the "personal and household effects" of the importer and should, therefore, be admitted free of duty under the Tariff Law of 1909. Therefore, the judgment of the lower court is hereby affirmed, with costs. So ordered.

Arellano, C.J., Torres, Araullo, Street and Malcolm, JJ., concur.

Judgment affirmed.

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