

**MURPHY, MORRIS & CO., REPRESENTING C. E. HELVJE,
PLAINTIFF AND APPELLEE, VS. THE UNITED STATES, DEFENDANT
AND APPELLANT.**

G.R. No. 3220. September 02, 1907

Ponente: JOHNSON, J.

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JOHNSON, J.:

The plaintiff imported into the Philippine Islands a traction engine which formed part of the machinery for the operation of a thrashing machine, which thrashing Machine was being used as "machinery and apparatus" for cleaning rice and preparing same for market. The Collector of Customs classified said thrashing machine under paragraph 245 of the Tariff Laws of the Philippine Islands,[1] at the rate of 25 cents per 100 kilos, gross weight while the traction engine was classified under paragraph 246 of said law at the rate of \$1 per 100 kilos, gross weight. Against the classification of the traction engine under paragraph 246 instead of under paragraph 245 as a part of said thrashing machine used for the purpose of agricultural development of the Philippine Islands, the importer duly protested. The importer claimed that inasmuch as the traction engine was to be used for the purpose of furnishing motive power for said thrashing machine, it should have been classified under said paragraph with the thrashing machine.

The Collector of Customs overruled said protest and laid down the following doctrine:

"Where the commodity consists of two or more complete articles which can be readily separated, and which, if so separated, would be liable to different rates of duty, each constituent article will be classified according to its characteristics notwithstanding the commodity may be invoiced as an entirety."

From the decision of the Collector of Customs, the importer appealed to the Court of Customs Appeals.

The Court of Customs Appeals, applying the rule which declares that when an article is enumerated in two or more paragraphs of the tariff, it shall be classified under the paragraph which most specifically describes it, said that "inasmuch as paragraph 245 enumerates an engine as of a particular class and paragraph 246 as of a particular species, the engine is more particularly described in paragraph 245 than in paragraph 246. The idea embraced in a species being more universal than that embraced in a class"—overruling the Collector of Customs.

From this decision of the Court of Customs Appeals the defendant appealed to this court. The only question presented to this court for determination in the present appeal is whether or not the engine in question should be classified as a part of the thrashing machine, imported at the same time with it, as "agricultural machinery and apparatus, etc., for preparing rice, etc., and other vegetable products of the Islands for market," or, whether or not, upon the theory of the Collector of Customs, the engine should be classified separately under paragraph 246 as, "locomotives including tenders, and traction engines of all kinds using steam or other power."

The lower court found from the evidence that the engine in question is both "machinery and apparatus, etc., * * * for preparing vegetable products of the Islands for market" and "a traction engine." This finding of fact by the

lower court is not disputed by the appellant.

The doctrine contended for by the Collector of Customs that the engine being separated from the thrashing machine might be used for some other purpose, and therefore should be classified under a different head, in our opinion is not tenable. For example: An importer brings into the Philippine Islands a sawmill complete, including engine, saws, carriers, belts, etc., and it has been held that all of the machinery which goes to operate the sawmill should be classified under paragraph 245, as "agricultural machinery and apparatus used in preparing vegetable products for the markets," etc. If, however, the doctrine contended for—to wit, that each article connected with the sawmill which by any possible means might be used for some other purpose—should prevail, then such articles should be classified under a separate and more specific head. For example, the engine might be used for moving any other kind of machinery of a stationary kind; the belts might be used for the purpose of connecting and operating a steam pump, etc., but it requires the engine, belts, and the saws to make the sawmill complete, notwithstanding the fact that various of its parts might be used for some Purpose other than "to prepare vegetable products for the market." It does not seem that the lawmakers intended any such classification of the articles or any such interpretation of the law.

In the present case, the thrashing machine without Motive power is useless. It is true that the owner of the thrashing machine might use some other form of motive power than this particular kind imported with it, to wit a traction engine, but the owner of the said machine desired to use this particular kind of power, furnished in the particular way as that furnished by this traction engine, and therefore purchased the traction engine and imported it at the same time with the said machine. It is true that the importer of a sawmill might select a traction engine for example, for the purpose of operating his sawmill, if he did, however, then the traction engine so used would constitute as much a part of the sawmill as if the engine were a stationary one and of a different make.

Under the doctrine contended for by the Collector of Customs, we are unable to see how under any condition a person who desires to bring into the Philippine Islands machinery or apparatus to be used in preparing vegetable products of the Islands for the markets could ever secure the advantage of the reduced duty provided for by the law in favor of the engine or motive power which he should import for the purpose of operating such machinery or apparatus, for the reason that in almost every instance, and possibly without any exception, the engine or motive power for the purpose of moving and giving effect to the machinery or apparatus would be entirely separate and a distinct machine from that directly used in preparing such vegetable products and therefore would necessarily, under this doctrine, have to be classified under some other provision of the law. We can not give our consent to an interpretation of the law which in its effect destroys the very purpose for which the law was enacted.

It is apparent from the provisions of the Tariff Law that the legislature intended to favor or to give an advantage to the agricultural class of the Philippine Islands in the introduction of all machinery imported by them, for the specific purpose of advancing and promoting the agricultural interests of the Philippine Islands. Believing that this was the intention of the legislature, we can not give our consent to an interpretation of said law which will have the effect of defeating this intended liberal interpretation.

It being established that the engine in question was imported ported at the same time as the thrashing machine, and was imported for the purpose of furnishing motor power for the same, we are of the opinion, and so hold, that the engine in question should be classified as a part of the complete thrashing machine. Therefore, the judgment of the lower court is hereby affirmed. So ordered.

Arellano, C. J., Torres, Willard, and Tracey, JJ., concur.

[1]I Pub. Laws, 606.

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