

KUENZLE & STREIFF, PLAINTIFFS AND APPELLANTS, VS. THE COLLECTOR OF CUSTOMS, DEFENDANT AND APPELLEE.*G.R. No. 4315. November 21, 1908*

Ponente: JOHNSON, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-4315/>**JOHNSON, J.:**

In the month of April 1906, the plaintiffs imported into the Philippine Islands certain cotton goods, upon which the Collector of Customs imposed a duty under paragraph (c) of article 117 of the tariff laws applicable to the Philippine Islands,[1] and in addition thereto a surtax of 30 per cent under paragraph (g) of said article. Against this ruling of the Collector of Customs the plaintiffs entered a protest, and appealed from the decision of the Collector to the Court of First Instance of the city of Manila. After hearing the evidence, the said Court of First Instance affirmed the ruling of the Collector of Customs, from which decision the plaintiffs appealed to this court.

The customs authorities classified the importation under paragraph (c) of article 117 of the Customs Tariff Schedule as "textiles, plain and without figures, stamped or printed, not measuring over one hundred centimeters in width, weighing 8 kilograms or more per one hundred square meters, and from 26 to 38 threads net weight," and assessed the importation at 18 cents per kilo, plus a surtax of 30 per cent. The plaintiffs contend that the surtax of 30 per cent, under paragraph (g) of said article, was illegally imposed. Article 117 reads as follows[2]:

"117. Textiles, plain and without figures, napped or not, weighing ten kilos or more per one hundred square meters, unbleached, bleached, or dyed; and

"Textiles, plain and without figures, stamped or printed, napped or not, measuring not over sixty-five centimeters in width, weighing eight kilos or more per one hundred square meters; and

"Textiles, plain and without figures, not stamped or printed, whatever be their width, weighing eight kilos or more per one hundred square meters, having—

"(a) Up to eighteen threads, N. W., kilo, ten cents;

"(b) From nineteen to thirty-one threads, N. W., kilo, fourteen cents.

"(c) From thirty-two to thirty-four threads, N. W., kilo, eighteen cents.

"(d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-four cents.

"(e) From thirty-nine to forty-four threads, N. W., kilo, twenty-eight cents.

"(f) Forty-five threads or more, N. W., kilo, thirty-two cents.

"(g) The same textiles, stamped, printed, or manufactured with the dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

"[NOTE—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarns.]"

The Collector of Customs held, in effect, that the last paragraph (g), imposing a surtax upon textiles stamped, printed or manufactured with dyed yarn, clearly refers to all descriptions which precede it and therefore all textiles, when printed, stamped or manufactured with dyed yarns should be subjected to a surtax of 30 per cent. The Collector further held that this interpretation of said article had been followed since November 12, 1901, and that the law in the meantime had been amended twice, without the Legislature having made any change in that portion of said article.

It is a rule well established in the interpretation of customs laws that, where there has been a long acquiescence in a regulation by which the rights of parties for years have been determined and adjusted, such interpretation should be followed in the absence of the most cogent and persuasive reasons to the contrary. (*Robertson vs. Downing*, 127 U. S., 607; *U. S. vs. Healey*, 160 U.S., 136; *Merritt vs. Cameron*, 137 U. S., 542.)

The only error assigned by the appellants is that "the lower court erred in approving the imposition of the duty (surtax) made by the Collector" and argue that the last paragraph (g) of said article 117 does not apply to the goods mentioned in paragraph 3 of said article. Said paragraph 3 (unnumbered) relates to textiles, plain and without figures, not stamped or printed. It is clear that the last paragraph (g), does not apply to the textiles mentioned in said paragraph 3, because paragraph (g) only refers to textiles stamped, printed, etc. Whenever textiles are stamped, printed, etc., they do not come under the description given in said paragraph 3, and, therefore, paragraph (g), because it refers only to textiles stamped, printed, etc., has no application to said paragraph 3.

Paragraphs 1, 2, and 3 of article 117 enumerate the textiles upon which duty is imposed. Paragraphs (a) to (f) fix the duty upon those textiles, under the conditions mentioned in said paragraphs (a) to (f). Paragraph (g) imposes a surtax upon all the textiles mentioned under article 117 when said textiles are in the condition mentioned in said paragraph (g). Paragraph (g) might be read "These same textiles mentioned above, when they are stamped, printed, etc., are subject to a surtax of 30 per cent."

Our conclusion is, therefore, that the textiles in controversy being stamped, printed, etc., are subject to a surtax of 30 per cent, and that the judgment of the lower court should be affirmed, with costs. So ordered.

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

Carson and Willard, JJ., dissent.

[1] Act of Congress of March 3, 1905, par. 117 (c) (4 Pub. Laws, 174).

[2] Act of Congress of February 26, 1906, par, 117 (5 Pub. Laws, 435).

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.