

as remedial in their character, passed to promote the public good, and should be so fairly and reasonably construed as to carry out the intention of the legislature in passing them. (*Cliquot's Champagne*, 3 Wall., 114; 4 Int. Rev. Rec., 58; *United States v. 28 Casks of Wine*, 7 Int. Rev. Rec., 4; *United States v. 36 Barrels of High Wines*, 12 Id., 40; Fed. Cas. No. 16468; 7 Blatch., 459; *United States v. 100 Barrels of Spirits*, 12 Id., 153; *United States v. Stowell*, 133 U. S., 1; 36 Int. Rev. Rec., 30.)

As a general rule the construction of these statutes must be such as is most favorable to their enforcement. There is no liberal interpretation in favor of the individual to be indulged in. (18 Op. Atty. Gen., 246; 31 Int. Rev. Rec., 246.) Revenue laws are to be construed liberally to carry out the purposes of their enactment (*Smythe v. Fiske*, 23 Wall., 380; *Taylor v. United States*, 3 How., 197), and the rule of construction applicable to statutes generally, that what is implied in them is as much a part of the enactment as what is expressed, holds in regard to them. (*United States v. Hodson* (1870), 10 Wall., 395; 12 Int. Rev. Rec., 213.)

They should be construed with reasonable fairness to the citizen. (*United States v. Distilled Spirits*, 10 Blatch., 428.)

Statutes should receive a sensible construction, such as will effectuate the legislative intention, and avoid, if possible, an unjust or absurd construction. (In re *Chapman*, 166 U. S., 661.)

The laws providing for forfeiture by violators of revenue laws are not to be governed by the rule of strict construction applied to penal statutes in general, but are to have a reasonable construction. (*United States v. 246½ Pounds Tobacco*, 103 Fed., 791.)

Statutes are to receive a reasonable construction, and doubtful words and phrases are to be construed, if possible, so as not to produce mischievous results. But when the words are plain and unambiguous, there is no room for construction, and nothing is left for the court but to give them their full effect. (*The Samuel E. Spring* (1886), 27 Fed., 776.)

Laws of doubtful or double meaning should not be too harshly construed. (*United States v. 1,412 Gallons of Distilled Spirits*, 17 Int. Rev. Rec., 86.)

There is no reason requiring a statute imposing special internal-revenue taxes to be construed liberally in favor of the Government, but it should be construed fairly and judicially with reference to both parties. (*De Bary v. Souer*, 101 Fed., 425.)

Revenue and duty laws are not in the sense of the law penal acts, and are not, therefore, to be construed strictly. Nor are they, on the other hand, remedial, to be construed with extraordinary liberality, but are to be construed according to the true import and meaning of their terms, and legislative intention is the only guide of interpretation. (*United States v. Breed*, Fed. Cas. No. 1222; 1 Sumner, 159; *United States v. Thompson*, 189 Fed., 939.)

In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. Doubts are resolved against the Government. (*Gould v. Gould*, 245 U. S., 151.)

The rule that the internal-revenue law should be strictly construed in favor of exemption is but a rule of construction, which yields when the intent of the statute is manifest. (In re *Hawley*, 220 Fed., 372.)

Where income tax law is doubtful, doubt should be resolved in favor of taxpayer against the Government. (*Miller v. Gearin*, 258 Fed., 225.)

*Meaning of language:* The words of the statute are to be taken in the sense in which they will be understood by that public in which they are to take effect. Science and skill are not required in their interpretation, except where scientific or technical terms are used. The liability of an instrument to stamp duty, as well as the amount of such duty, is determined by the form and face of the instrument, and can not be affected by proof of facts outside of the instrument itself. (*United States v. Isham*, 17 Wall., 496; 19 Int. Rev. Rec., 84.)

Punctuation no part of the statute. (*Hammock v. Loan & Trust Co.*, 105 U. S., 77, 84, 85; 28 Op. Atty. Gen., 537.)

Punctuation not being part of a statute, repunctuation may be made if necessary to avoid absurd and incongruous results. (T. D. 32281.)

Courts are not at liberty, by construction or legal fiction, to include subjects of taxation not within the terms of the law. (*United States v. Watts*, 1 Bond, 580; 1 Int. Rev. Rec., 17.)