

By the Civil law, the owner of Uncustomed goods, that is such as Custom was due for and not paid, die forfeit the same l. 2 s. do Vestigal. By the law of Scotland the Exporting or Imbringing goods liable to Custom without paying thereof, is punishable by Confiscation of the owners whole Moveables, and not of the Unventred goods only act 15 Parl. 16 J. 6. Yet so far as I know, no Mans whole Moveables were ever Escheated for not paying Custom.

Customs may recover goods Unventred over from singular purchasers who bought the same bona fide for a competent price l. 14 s. do publican & Vestig. the l. 12 s. do. on act 15 Parl. 16 J. 6.

Officers of the Customs Conceiving at the Exporting of forbidden goods for th. of the Country were punishable in their persons at the Kings will and their Moveables to be Escheated in case of Conviction act 39 Parl. 11 J. 6 because the stealing of Customs being theft, their Connoisseurs at it seems in strict law a theft both or Accession to theft, the l. 12 s. do. on d. act 39. And if such are found guilty of suffering forbidden or Uncustomed goods to be transported, they are punishable by Imprisonment and Escheat of their Moveables act 16 s. Parl. 13 J. 6 and Sir George Mackenzie is Coffer. on d. act 6 s. Doubts, whether such as Bargain with Customs and searchant to Cheat the Customs, may be subjected to the same punishment as Art and parts.

Lect. 3.

Who are liable to pay taxes, and who Exempted from such payment.

Churchmen in Scotland did of old pretend to Exemption from publick taxes, as not being liable to fence the King with their Goods, but only with their prayers and tears; for that our Saviour both assert it Matth. 17. 26. That Joseph Exempted the Priests lands in Egypt from Pharaoh's Tax. Genes. 47. 26. But they were first brought over to a Common Conformity by the specious pretext of holy Wars and Judices to lay out the tenths of their Revenues to promote Expeditions to the holy Land. Decime Papales & Sal. Indue came to be frequently imposed, at length, because in patrimonialibus Clergy Men ought to be treated, upon all Laicks, they were not only made liable for tenths upon Extraordinary Occasions, and to pay the first fruits and Annats to the pope, and the fifth penny of their Benefices to the King; but were subjected to all Emergent Taxations as other subjects, act 9 Parl. 2 J. 4. act 227 Parl. 15 act 2 Parl. 23 J. 6 act 1 Parl. 1 Ch. 2 Act of Convention of Estates 4 August, 1660. But the Ecclesiastick Beneficed persons were so burdened, the Modified Statute of Ministers are Declared free from all Impositions act 162 Parl. 13 J. 6

By the law of Scotland, Noblemen Barons and other freeholders, are allowed to Export their Goods and Exempted from paying Custom for any goods or Commodities Imported for their own use and not for sale Leg. Burg. cap. 143 act 11 Parl. 2 J. 3 act 152 Parl. 12 act 251 Parl. 15 J. 6 act 12 sect. 2 act 19 sect. 7 Parl. 11 J. 6. M. Because Customs are a Duty upon Merchants wares and Traffick, whereas what Noblemen and Gentlemen Import for their own use, is not Merchandise nor Commerce. Albeit it was Alleged, that the law of the Kingdom Exempted them only from Inland Customs due to subjects; and the Acts of parliament granted them only a freedom to trade, and did not subtile them to