

to Immunity from paying the public Customs. But such are not Exempted from payment of the Kings Excise
 McKewis obfw. on act 11 Parl. 2 J. 3. A Burgess of a town
 may, if he trade the he be not Juella be stocked for the
 Kings Excise Dublin Bond 930.

It is the Custom in some towns of France to En-
 courage Physicians & Professors of Arts and Sciences to
 come and settle among them, by keeping such Usefull
 persons free from paying publick taxes. Which is
 of no prejudice to the Rights of the Crown, for the
 like taxes are not by this means Diminished, the In-
 habitants of those places bearing willingly the
 share of publick taxes which would fall on the per-
 sons so Exempted.

The Master and officers of the Mint of Scotland
 have the privilege of Exemption from taxation 26
 January 1669 Collector of the taxation contra officers
 of the Mint. Goa one of every Draft or Employment
 as the Kings servant hath special Immunities and
 Exemptions from taxation Grants Annuities and
 Impositions upon the said office or trade Act 133 Parl.
 12 Act 175 Parl. 13 J. 6. Which Gifts of Immunities have
 been sometimes Granted to the Kings servants with
 power of substitution or Assigning their privileges:
 in which the Nominee might substitute or Assign his
 right wholly to Another, who comes in his place. But
 if he substitute only partially, or Assign one to a part
 of his right, the substitute or Assignee would not have
 right to Immunity from publick burdens, while the
 Grant retains that privilege to himself 17 July
 1711 Magistrates of Glasgow contra Sanders. It hath
 been objected against those Exemptions claimed
 by the Kings Tradesmen & servants, that these
 being Indulged to them when they were actually
 tied to service while our Kings dwelt in Scotland
 should cease with the services whereupon they are
 founded. And the Exemption could go no further than
 to the Value of the Employment they had from
 the King, and could not shroud them from bearing

burden for the profits of the Employment they had from
 the people, or from their Gain by other trades, V. G. When
 the Kings Mason is also a Vintner, he should pay in
 that Capacity. Again, the such privileges could secure
 them against Impositions laid on by the town, it could
 not secure them against taxes laid on by the Parliament
 Accordingly the Lords of session 9 Feb. 1687 Lord of Edin-
 burgh contra Kings Grademen found that the privilege
 of the Kings servants did extend only to Immunity from
 watching and warding or personal services and imposi-
 tions for the use and Expences of the town, and not to
 Exemption from Impositions for his Majesties use.

No lands in Scotland are Exempted from payment
 of their proportion of the land tax raised and Le-
 vied thereon. a liferenter of lands ought
 to pay the land tax and other Impositions and publick duties
 l. 28 ff de usu & usufruct. leg. l. 11 de civitate & Terr. paroch. 1717
 the Duke of Gordon contra Annual rent by Imposition
 not relative to a stock of Money 23 January 1675 Brice
 contra Bruce and liferent Impositions of Annual rent
 18 June 1668 Fleming contra Gillies 22 January 1668 Lady
 Wamphray contra L. Wamphray she liable to pay pro-
 portionably with the lands affected therewith: It
 being Reasonable that all burdens laid upon land
 being Quora patrimonialia, should affect proportio-
 nably every part thereof, and all profit arising out of
 it. A Lady Imposs by her Contract of Marriage in
 lands which her husband obliged himself to be worth
 five thousand Morks of Yearly Rent over and above
 tithes and foundries, or from whom if it should please
 her rather to Raise 6000 Morks of free Rent, his
 heir was bound to take a tack of the lands for
 payment to her of 6000 Morks Yearly; leaving
 Made her option and pursued her husband her
 to pay her Yearly the 6000 Morks of free rent
 the ladies liferent was found to be free of four
 and tithes duty, and of the ordinary taxation the
 outwork or Allowance to Militia horse, but not of