PUBLIC BURDEN.

13068

No 13.

was answered, That the act of Convention gives only exemption to the Members of the College of Justice, and discharges all former privileges and exemptions. It was answered, That acts of the Convention must be understood salvo jure, which takes place even in acts of Parliament; 2dly, They produced a late gift granted by the King in anno 1663, exempting the Master and Servants of the Mint from all taxation, imposed or to be imposed, which is past the Exchequer and Privy Seal, so that the King, who hath right to the taxation, might discharge the same to whomsoever he pleased.

THE LORDS, in respect of the new gift, did exempt the Officers of the Mint, and suspended the letters.

Stair, v. r. p. 589.

1669. January 23. Sir JOHN WEMYSS against FARQUHAR of Towley.

No 14. Who liable for the tax of maintenance.

SIR JOHN WEMYSS having charged Farquhar of Towley for the maintenance of his lands due *in anno* 1648, he suspends on this reason, That by the act of Parliament 1661, appointing this maintenance to be uplifted by Sir John Wemyss, 'singular successors are exempted, *ita est*, in one part of the lands he is singular successor to Sir Robert Farquhar, of another part, he has a disposition from his father, for sums of money particularly expressed in the disposition. It was *answered* to the *first*, That the exemption is only in favour of singular successors who had bought lands the time of the act, *ita est*, Sir Robert Farquhar's disposition is after the act; neither doth it appear, that a competent price was paid therefor; and as for his father's disposition, though prior to the act, yet the narrative thereof betwixt father and son will not instruct the debts, unless it be otherwise instructed, nor can it be made appear to be a just price.

THE LORDS found that the exemption could not extend to singular successors acquiring after the act; for if at that time the lands were in the hands of him who was heritor in anno 1640, or his heirs, nothing ex post facto done by them can prejudge the right constituted by the act, which doth not bear an exemption to singular successors who should acquire, but only to those who had acquired.

They did also ordain the defender to instruct the cause onerous of his father's disposition; but would not put the suspender to dispute the equivalence of the price, unless it were instructed that the dispositions were simulate, there being a great latitude in prices, according to the pleasure of parties.

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Stair, v. 1. p. 591.