

1668. February 29. Duke HAMILTON against MAXWELL of Monreith.

THE Duke of Hamilton, as Collector General of the taxations, having charged Maxwell of Monreith, he suspends upon this reason, and *alleges*, That he had imparked and inclosed a ten merk land since the act of Parliament 1661, anent the inclosing of grounds, by which, all lands to be inclosed thereafter, are to be free of all public burdens. It was *answered*, That the act of convention was posterior, and had no such exception, but, on the contrary, took away all former exceptions. It was *answered*, That an act of Parliament cannot be derogated or abrogated by an act of convention.

THE LORDS found the reason relevant, notwithstanding of the act of convention.

*Stair, v. 1. p. 539.*

No 11.

Taxation not found due for inclosed grounds, conform to act 1661.

1668. July 21. Sir JOHN WEMYSS against CAMPBELL of Ednamplē.

SIR JOHN WEMYSS having charged Ednamplē for maintenance due *in anno* 1648, he suspends on this reason, That upon consideration of the burning of his house in the time of the troubles, he got an exemption and discharge from the King and Parliament *anno* 1651. It was *answered*, That that Parliament was rescinded, and the charger had a commission to uplift all maintenance *in anno* 1648 from the beritors, notwithstanding of any exemptions granted by these pretended Parliaments and their Committees. The suspender *answered*, That the act rescissory has an express reservation of all private rights acquired by authority of these Parliaments for the time; and so this exoneration of his becoming his private right, falls not by the act rescissory; and as to the act of Parliament, and commission to the charger, it must be understood *salvo jure*, and cannot take away the suspender's anterior right acquired.

Which the LORDS found relevant, and suspended the letters; and found that the suspender's exoneration was not taken away, either by the act rescissory, or by the act and commission.

*Stair, v. 1. p. 556.*

No 12.

Effect of the act rescissory, relative to an exemption from the tax of maintenance.

1669. January 22.

The COLLECTOR-GENERAL of the TAXATIONS against The MASTER and SERVANTS of the MINT-HOUSE.

THE Master of the Mint did suspend for him and his servants, on this reason, That it was their ancient privilege to be free of taxations, for which they produced certain gifts by former Kings of Scotland and decreets of the Lords. It

No 13.

The Officers of the Mint were exempted from taxation.