

TOWN OF EDINBURGH.

THE claim of the Town of Edinburgh to an impost, is founded upon a grant from Charles the II, 1st April 1671, ratified in Parliament, 11th December 1672; and of which the Town has been in possession from that time downwards. The import of this grant has been repeatedly under consideration of the Court.

Anno 1739, John Carnegie and Others, Tacksmen of the Impost, against James Gilchrist and Others: 1 New Coll., Tacksmen of the Imposts against Sir Robert Myreton, No. 53: 24th July 1776, Ranken against Pirnie, Tacksmen of the Impost, against Charles Cowan.

The duty affects the liquors under the grant, imported for consumption within the bounds of the town of Edinburgh; but it is of no consequence, whether imported for public or private use: gratis warrants to private consumers, were an indulgence; but now none are exempted, except members of the College of Justice.

A merchant in Leith, which is also within the bounds of the grant, is not liable for impost upon liquors sold in wholesale, whether the buyer resides within the bounds of the grant or not; but only in impost, for those sold in retail, that is, in quantities below two gallons. As to the other purchasers in wholesale, if the liquors are vended for consumption within the bounds of the grant, the town must make the impost effectual, as they best can, from them: if they are vended for consumption without the bounds of the grant, they are free.

ENGLISH BOND.

1778. December 2. GEORGE ROSS, Esq. *against* ERSKINES.

SEE the nature of this bond explained, Principles of Equity, p. 156, Vol. II, 3d edit., and p. 366, 2d edit. See also p. 199, 2d edit.

Accordingly, in the case decided, 2d December 1778, George Ross, Esq. *against* Erskines, upon a pursuit for payment of a bond in the English form, where the conditional sum was due, with interest upon it for more than 20 years, besides expenses; still the Lords decerned only for a sum equal to the *penal sum*: and the interlocutor was worded thus:—"Decern for the sum of £355: 14s. due upon the bond libelled."

See Fount., I, p. 35, at the bottom; p. 706, Southesk.