

1708. *December 30.* The TOWN of EDINBURGH, BOYLE, MONTGOMERY, &c. *against* ANDREW ANDERSON.

THE TOWN of Edinburgh, and Mr Boyle, Montgomery, &c. taxmen of the Town's imposition of two pennies on the pint of beer and ale vented and brewed within the Town and liberties thereof, pursue Andrew Anderson, brewer in Leith, for payment of his excise ; and refer the quantity of his brewing to his oath.

ALLEGED,—I am content to depone as to all the liquors I brewed, except as to small ship-beer, as to which, you can exact nothing for it, being sold at ten pennies the pint, and, if you exact your two pennies, it is impossible that ships can be furnished, seeing the malt, fire, and hops cannot be afforded at that rate : So the Queen's men of war and merchant ships will be forced to go and victual elsewhere ; which will ruin and destroy trade, and prejudice the Town of Edinburgh and Leith exceedingly.

ANSWERED,—They opposed the Town's gift in 1693, bearing a right to two pennies per pint on ale, brewed within their bounds, without exception, whether the liquor be strong or small : and though they pay two pennies on the ship-beer, yet they can never be losers, because of the great vent of that kind, and the vast quantities they brew of it : And in England, which now, since the Union, must regulate our excise, it pays with other beer.

REPLIED,—Their gift is restricted by these words, “ over and above the annexed and additional excise ;” which implies it must be collected in the same manner : but the Queen, with us, exacts nothing for ship-beer ; and the second Act, 1696, expressly exempts it from paying any duty of excise ; which, *a fortiori*, should much more militate against the Town's gift, especially seeing they exact nothing for penny-ale or plack-drink : and the tacksmen were so conscious of the extortion in this point, that they dispensed with this very man as to ship-beer, as is evident from a discharge of John Dickie, their collector : and though they ascribe this to their lenity towards the brewers, yet these sort of men are not masters of great tenderness or mercy.

Many of the Lords inclined to free this small beer from the Town's impost, and thought it extended only to what was consumed within the Town's liberties, which this was not : therefore, they looked on it as a fit subject for accommodation, and named some of their number to try it ; especially seeing the tacksmen were willing to take half excise for that small ship-beer, viz. two pennies on the quart, for encouraging shipping and trade. *Vol. II. Page 476.*

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1709. *January 14.* CAPTAIN WIGHTMAN *against* The CREDITORS of CORNWALL of BONHARD.

LORD Bowhill reported the competition betwixt Captain Wightman, arrester, and Cornwall of Bonhard's other Creditors, as donatars to his liferent escheat. Bonhard holding his lands of the Duchess of Hamilton, lying within her regality of Borrowstonness ; and being year and day at the horn ; she gifts it to the Earl of Rutherglen, her son ; and he, on a transaction, assigns it to Colonel Erskin, Pardovan, Torrence, and other creditors of Bonhard's.