

called the land tax, or a real tax is levied upon the land
 out of Scotland within shires and Burghs, whereof a Port
 is taxed and imposed upon every shire and Burgh according
 to its Extent and Ability, and by a subdivision proportioned
 on the land and tenements of the several burghs ac-
 cording to the Yearly Revenue which they Yield.

The Duty or Impost on goods, called in the Civil
 law Vectigalia l. i. C. de Vectig. & Commod. and with us
 go under the Names of Customs and Excise, is settled
 and adjusted by the Means of Tariffs or books of rates,
 which contain the tax or Impost that is laid on each
 sort of goods that are taxed, called in our Law Ansh. l. c.
 of the Customs Act 25th Parl. 15 J. 6. Because it is an Index
 thereof according to the Letters of the Alphabet, which
 hath varied in several Ages. And Custom was Impost
 by the book of Rates upon many things that could not
 be Reported. *Michon's observ. on Act 46 Parl. 1 Ch. 2.*
 Whether the Word Excise be of Dutch Extract as
 some think, or if it be q. d. quid Excisum, I do not know,
 nor is it much Material to know it. This however is
 certain, that the Duty upon goods so called, is of no
 long standing with us; for I cannot fetch it higher
 than an Act of the Convention of Estates in January
 1644, who for Maintaining the forces then on foot,
 fell upon the Expedient of Raising Money by way
 of Excise on certain liquors and Commodities, over
 and above the ordinary customs and Duties.

There is this Difference betwixt the Duties laid
 on goods and Merchandise, and the taxes upon personal
 Estates and upon lands and houses, that the total of
 the General Imposition that is laid on lands and
 houses and on personal Estates, is fixed by the Parli-
 ament at certain sum, which they ordain to be Rased
 whereas in the Imposition which is laid on goods
 and Merchandise, there is no thing Regulated but
 the Duty of each kind, in proportion to the Value
 Estimated according to their Nature by Number
 Weight

The God was signally and constantly paid. Dist.

The Customs and Excise are sometimes let out to Farm by Contract to the highest Bidder, or by Contract to those who offer the best Condition, and sometimes levied by Collectors paid at the Publick Charge, called among the Romans Vectarij because the Custom or Duty paid to the publick for Merchandise with them was mostly the Right part of the goods. One of the great Disadvantages of setting the Kings Customs in tack is that the tacksmen may for their own Interest allow or connive at the bringing in prohibited goods, that they may get Custom for them.

Weight or Measure, without Any Certainty what the
 sum total will amount to. For the commerce of a Mer-
 chandise may increase or Diminish or quite cease, by
 there being Greater or less or no Consumpt or Demand
 for it.

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sect. 2.

of the Laying on and Levying Taxes.
 The Laws and manner of imposing Taxes in Great Britain was different as the climate, which they underwent
 Taxations in Scotland were of old laid on in Con-
 tions consisting of any the King called summarily off the
 street, Michon's observ. on Act 25 Parl. 6 J. 4 to which
 the Commissioners of the Burrows were often not
 fit: which gave Rise to a Law forbidding any taxation
 or Contribution to be given without Warning the
 Burrows as one of the three Estates Act 25 Parl. 6
 J. 4. But thereafter no taxation could be imposed Exc
 cept either in Parliament or in a Convention of
 Estates: and all Customs or Impositions not allowed
 by Act of Parliament, and all Raising of Customs
 without Consent of Parliament, was Discharged Act
 57 J. 1 Parl. 1 Ch. 2.

In order to lay on taxes in Great Britain
 the King lays before the house of Commons estimates
 of several sorts of Expences which are judged to
 be Necessary for the service of the Current Year.
 And the Commons having Voted the Necessary sub-
 sidy, or Aid to his Majesty for defraying the said
 Expences, they then Confess the proper Means
 and