

The Sugar Act

British Parliament

1764

*An act for granting certain duties in the British colonies and plantations in America; for continuing, amending, and making perpetual, an act passed in the sixth year of the reign of his late majesty King George the Second, (intituled, An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America;) for applying the produce of such duties, and of the duties to arise by virtue of the said act, towards defraying the expences of defending, protecting, and securing the said colonies and plantations; for explaining an act made in the twenty fifth year of the reign of King Charles the Second, (intituled, An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade;) and for altering and disallowing several drawbacks on exports from this kingdom, and more effectually preventing the clandestine conveyance of goods to and from the said colonies and plantation, and improving and securing the trade between the same and Great Britain.*

Whereas it is expedient that new provisions and regulations should be established for improving the revenue of this kingdom, and for extending and securing the navigation and commerce between Great Britain and your Majesty's dominions in America, which, by the peace, have been so happily enlarged: and whereas it is just and necessary, that a revenue be raised, in your Majesty's said dominions in America, for defraying the expences of defending, protecting, and securing the same; we, your Majesty's most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, being desirous to make some provision, in this present session of parliament, towards raising the said revenue in America, have resolved to give and grant unto your Majesty the several rates and duties herein after-mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon all white or clayed sugars of the produce or manufacture of any colony or plantation in America, not under the dominion of his Majesty, his heirs and successors; for and upon indigo, and coffee of foreign produce or manufacture; for and upon wines (except French wine;) for and upon all wrought silks, bengals, and stuffs, mixed with silk or herbs of the manufacture of Persia, China, or East India, and all callico painted, dyed, printed, or stained there; and for and upon all foreign linen cloth called Cambrick and French Lawns, which shall be imported or brought into any colony or plantation in America, which now is, or hereafter may be, under the dominion of his Majesty, his heirs and successors, the several rates and duties following; that is to say,

For every hundred weight avoirdupois of such foreign white or clayed sugars, one pound two shillings, over and above all other duties imposed by any former act of parliament.

For every pound weight avoirdupois of such foreign indigo, six pence.

For every hundred weight avoirdupois of such foreign coffee, which shall be imported from any place, except Great Britain, two pounds, nineteen shillings, and nine pence.

For every ton of wine of the growth of the Madeiras, or of any other island or place from whence such wine may be lawfully imported, and which shall be so imported from such islands or place, the sum of seven pounds

For every ton of Portugal, Spanish, or any other wine (except French wine) imported from Great Britain, the sum of ten shillings.

For every pound weight avoirdupois of wrought silks, bengals, and stuffs, mixed silk or herbs, of the manufacture of Persia, China, or East India, imported from Great Britain, two shillings.

For every piece of callico painted, dyed, printed, or stained, in Persia, China, or East India, imported from Great Britain, two shillings and six pence.

For every piece of foreign linen cloth, called Cambrick, imported from Great Britain, three shillings.

For every piece of French lawn imported from Great Britain, three shillings.

And after those rates for any greater or lesser quantity of such goods respectively.

II. And it is hereby further enacted by the authority aforesaid, That from and after the said twenty ninth day of September, one thousand seven hundred and sixty four, there shall also be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon all coffee and pimento of the growth and produce of any British colony or plantation in America, which shall be there laden on board any British ship or vessel, to be carried out from thence to any other place whatsoever, except Great Britain, the several rates and duties following; that is to say,

III. For every hundred weight avoirdupois of such British coffee, seven shillings.

For every pound weight avoirdupois of such British pimento, one halfpenny.

And after those rates for any greater or lesser quantity of such goods respectively.

IV. And whereas an act was made in the sixth year of the reign of his late majesty King George the Second, intituled, *An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America*, which was to continue in force for five years, to be computed from the twenty fourth day of June, one thousand seven hundred and thirty three, and to the end of the then next session of parliament, and which, by several subsequent acts made in the eleventh, the nineteenth, the twenty sixth, and twenty ninth, and the thirty first years of the reign of his said late Majesty, was, from time to time, continued; and, by an act made in the first year of the reign of his present Majesty, was further continued until the end of this present session of parliament; and although the said act hath been found in some degree useful, yet it is highly expedient that the same should be altered, enforced, and made more effectual; but, in consideration of the great

distance of several of the said colonies and plantations from this kingdom, it will be proper further to continue the said act for a short space, before any alterations and amendments shall take effect, in order that all persons concerned may have due and proper notice thereof; be it therefore enacted by the authority aforesaid, That the said act made in the sixth year of the reign of his late majesty King *George* the Second, intituled, *An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America*, shall be, and the same is hereby further continued, until the thirtieth day of *September*, one thousand seven hundred and sixty four.

V. And it be further enacted by the authority aforesaid, That from the twenty ninth day of *September*, one thousand seven hundred and sixty four, the said act, subject to such alterations and amendments as are herein after contained, shall be, and the same is hereby made perpetual.

VI. And it be further enacted by the authority aforesaid, That in lieu and instead of the rate and duty imposed by the said act upon molasses and syrups, there shall, from and after the said twenty ninth day of *September*, one thousand seven hundred and sixty four, be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon every gallon of molasses or syrups, being the growth, product, or manufacture, of any colony or plantation in *America*, not under the dominion of his Majesty, his heir or successors, which shall be imported or brought into any colony or plantation in *America*, which now is, or hereafter may be, under the dominion of his Majesty, his heirs or successors, the sum of three pence.

VII. And it be hereby further enacted by the authority aforesaid, That the said rates and duties hereby charged upon such foreign white or clayed sugars, foreign indigo, foreign coffee, wines, wrought silks, bengals, and stuffs, mixed with silk or herbs, callico, cambricks, *French* lawns, and foreign molasses or syrups, imported into any *British American* colony or plantation shall be raised, levied, collected, and paid, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures (not otherwise altered by this act) as are mentioned and expressed in the said act of parliament, made in the sixth year of the reign of his late majesty King *George* the Second, with respect to the raising, levying, collecting, and payment, of the rates and duties thereby granted; and that the aforesaid duties hereby charged upon *British* coffee and pimento, exported from any *British* colony or plantation, shall be raised, levied, collected, and paid, in the same manner and form, and forfeitures, as are mentioned and referred unto in an act of parliament, made in the twenty fifth year of the reign of King *Charles* the Second, intituled, *An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade*, with respect to the raising, levying, collecting, and payment, of the rates and duties thereby granted upon the several goods therein particularly enumerated: and that all powers, penalties, provisions, articles, and clauses, in those acts respectively contained and referred unto (except in such cases where any alteration is made by this act) shall be observed, applied, practised, and put in execution, for the raising, levying, collecting, and answering, the respective rates and duties granted by this act, as fully and effectually, as if the same were particularly and at large re-enacted in the body of this present act, and applied to the rates and duties hereby imposed; and as fully and effectually, to all intents and purposes, as the same could have been at any time put in execution, for the like purposes, with respect to the rates and duties granted by the said former acts.

VIII. Provided always, and it is hereby further enacted by the authority aforesaid, That if the importer of any wines shall refuse to pay the duties hereby imposed thereon, it shall and may be lawful for the collector, or other proper officer of the customs where such wines shall be imported, and he is hereby respectively required to take and secure the same, with the casks or other package thereof, and to cause the same to be publickly sold, within the space of twenty days at the most after such refusal made, and at such time and place as such officer, shall, by four or more days publick notice, appoint for that purpose; which wine shall be sold to the best bidder, and the money arising by the said duties, together with the charges that shall have been occasioned by the said sale; and the overplus, if any, shall be paid to such importer, or any other person authorized to receive the same.

IX. Provided also, That if the money offered for the purchase of such wine shall not be sufficient to discharge the duty and charges aforesaid, then, and in every such case, the collector, or other proper officer, shall cause the wine to be staved, split, or otherwise destroyed, and shall return the casks or other package wherein the same was contained to such importer.

X. And it is hereby declared and enacted, That every piece of callico intended to be charged with the duty herein beforementioned, if of the breadth of one yard and a quarter or under, shall not exceed in length ten yards; and if above that breadth, shall not exceed six yards in length, and that every piece of cambrick and *French* lawn shall contain thirteen ells each, and shall pay duty for the same in those proportions for any greater or lesser quantity, according to the sum herein before charged upon each piece of such goods respectively.

XI. And it is hereby further enacted by the authority aforesaid, That all the monies which, from and after the twenty ninth day of *September*, one thousand seven hundred and sixty four shall arise by the several rates and duties herein before granted; and also by the duties which, from and after the said twenty ninth day of *September*, one thousand seven hundred and sixty four, shall be raised upon sugars and paneles, by virtue of the said act made in the sixth year of the reign of his said late majesty King *George* the Second (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall be paid into the receipt of his Majesty's Exchequer, and shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs or successors: and shall be there reserved, to be, from time to time, disposed of by parliament, towards defraying the necessary expences of defending, protecting, and securing, the *British* colonies and plantations in *America*,

XII. And it is hereby further enacted by the authority aforesaid, That from and after the tenth day of *September*, one thousand seven hundred and sixty four, upon the exportation of any sort of wine (except *French* wines) from this kingdom to any *British* colony or plantation in *America*, as merchandize, the exporter shall be paid, in lieu of all former drawbacks, a drawback or allowance of all the duties paid upon the importation of such wine, except the sum of three pounds ten shillings *per* ton, part of the additional duty of four pounds *per* ton, granted by an act made in the last session of parliament (intituled, *An act for granting to his Majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry, and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries, to be charged on the said duties*) and also except such part of the duties paid upon wines imported by strangers or aliens, or in foreign ships, as exceeds what would have