

Topic Page: [Sugar Act \(1764\)](#)

Definition: **Sugar Act** from *The Hutchinson Unabridged Encyclopedia with Atlas and Weather Guide*
Legislation passed by the British Parliament in 1764 enforcing the taxation of sugar and molasses imported into the American colonies from non-British areas. This was Parliament's first attempt at raising money from the colonies.

The act was designed to stem smuggling from the French and Dutch West Indies and to provide a new source of revenue to fund the increasing administrative costs in the New World. Colonists objected to the tax and to the stricter customs control which enabled British customs commissioners to confiscate their cargoes.

Summary Article: **SUGAR ACT**

From *Encyclopedia of U.S. Political History*

1764

The American Revenue Act of 1764, better known as the Sugar Act, replaced the Sugar and Molasses Act of 1733. That earlier act had proved largely ineffective in regulating imports of sugar and molasses into the American colonies. Passed by Parliament in September 1764, the new act sought increased revenue from the colonies to offset the debt incurred during the French and Indian War. The Sugar Act was also a major step in Parliament's postwar effort to increase enforcement tariffs and tighter British trade policy. But the American response to the Sugar Act revealed a growing gap between the colonial and British views of the imperial relationship.

Sugar was a fitting starting point for Parliament's plan to raise revenue and strengthen regulation and administration of the colonies. The American colonies were a lucrative market for British sugar exports as consumers and as producers of rum, an important by-product of sugar. Accordingly, increased revenue was the first aim of the Sugar Act. But British officials wanted more than revenue from the act. The Sugar Act also addressed the chronic evasion of taxes and violations of British trade policy by American merchants and shippers. American captains, who often worked in tandem with colonial merchants, landed cargoes of sugar and other luxury goods on uncontrolled coastlines or smuggled them past customs inspectors to avoid tariffs. Their actions resulted in significant losses of tax revenue for the British government and business for British merchants. Smuggling also flouted British imperial authority.

The Sugar Act encouraged sales of British sugar by cutting the tariff in half on British imports even as it increased the tariff on imports of foreign sugar. The act also added new tariffs on a variety of luxury goods that were in demand in the colonies and available through British importers and wholesalers. As with sugar, the demand for luxury goods had created a market for untaxed imports smuggled into the colonies by American shippers. The Sugar Act responded to the flow of untaxed imports by requiring American merchants and shippers to prove the legality of their cargoes or face stiff penalties. Finally, the act regulated shipments of selected American exports that played an important role in the trade for untaxed sugar.

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Merchants and shippers who violated the new regulations were subject to fines up to £500, as well as the seizure and sale of their ships and cargoes. They were also subject to trial in the Admiralty court in Nova Scotia. This court operated outside colonial jurisdictions, without a jury, and under an assumption of guilt that placed the burden of proof on the defendant. Thus, the Admiralty court would undo what many British officials saw as the preferential treatment given by colonial juries and judges to accused smugglers.

Most colonial leaders and citizens accepted the authority of Parliament to regulate trade, including its right to impose tariffs on colonial imports. Yet they also saw the Sugar Act as more punitive than regulatory, since the new regulations hurt colonial trade and domestic production of rum. Even so, politics, especially differing views of imperial authority, served as the main thrust of colonial opposition to the Sugar Act.

Many colonial leaders worried that the sudden increase in parliamentary oversight would come at the cost of home rule; that is, that British interference in the domestic affairs of the colonies would reduce the authority of the colonial legislature. Many colonial leaders also saw the Sugar Act as a threat to English constitutional rights, including the right to a jury trial in a local court. One of the most influential protests against the Sugar Act came from James Otis Jr., a lawyer and legislator from Massachusetts. Otis, already known for his opposition to the Writs of Assistance (1761), used the controversy over the Sugar Act to claim the essential right of representation for all Englishmen in matters of taxation.

The debate over the Sugar Act raised some popular resistance. Groups of merchants rallied to boycott the taxed sugar and other imported goods. These boycotts laid an important foundation for future protests against British trade policy. Isolated crowd actions also occurred. If they were limited in scale in comparison to later boycotts and crowd actions, these protests succeeded in securing repeal of the Sugar Act. But the repeal did not end British efforts to enforce tariffs and trade policy.

The Sugar Act revealed the growing division over imperial policy between the British government and the colonies. Accordingly, the controversy over the Sugar Act raised initial questions concerning home rule, rights, and representation that would become focal points in the larger conflicts over the Stamp Act, the Townshend duties, and the Tea Act.

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Angelis, Angelo T. "Sugar Act." *Encyclopedia of U.S. Political History*, edited by CQ Press, 1st edition, 2010. *Credo Reference*, https://search.credoreference.com/content/topic/sugar_act_1764. Accessed 20 Oct. 2019.