An Act for granting certain duties in the British colonies and plantations in America; for
containing, reserving, 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 this 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 expenses of defending,
prosecuting, 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 Eastindian trade, 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 plantations; 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 whereby it is just and necessary, that a revenue be raised, in your
Majesty's said dominions in America, for defraying the expenses of defending, prosecuting, and
securing the same; and, your Majesty's most dutiful and loyal subjects, the commons of Great
Britain, in parliament assembled, having deemed it 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 following; that is to say,

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 pence, and a halfpenny, and one shilling, and five pence.

For every ton of wine of the growth of the Muscadine, or of any other island or place from whose
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 Portuguese, Spanish, or any other wine (except French wine) imported from Great
Britain, the sum of six 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 calico 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 linens cloth, called Cambric, imported from Great Britain, three
shillings.

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

And after these 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 Your Majesty, his heirs and successors, for and upon all white or
clayed sugars of which shall be imported or brought into any colony or plantation
which now is, or hereafter may be, under the dominion of his Majesty, his heirs and
successors, or which, by the peace, have been
so happily enlarged, that be it enacted by the
said act, towards defraying the expences of defending,
prosecuting, and securing the same; we, Your Majesty's most duliul and loyal subjects, the commons a/Great
Britain, and with the advice and conseAt of the lords spiritual and temporal, and commons, in this present
parliament, towards raising the said revenue in
America, and for applying the produce of such
duties, towards defraying the expences of defending,
prosecuting, and securing the said colonies and plantations; and improving and securing the trade between the same and Great Britain.

I. If, in parliament assembled, being desirous
make some provision, in this present session
of parliament, towards raising the said revenue in
America, and applying the produce of such
duties, towards defraying the expences of defending,
prosecuting, and securing the said colonies and plantations; and improving and securing the trade between the same and Great Britain.

And after these 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 Your Majesty, his heirs and successors, for and upon all white or
clayed sugars of which shall be imported or brought into any colony or plantation
which now is, or hereafter may be, under the dominion of his Majesty, his heirs and
successors, or which, by the peace, have been
so happily enlarged, that be it enacted by the
said act, towards defraying the expences of defending,
prosecuting, and securing the same; we, Your Majesty's most duliul and loyal subjects, the commons a/Great
Britain, and with the advice and conseAt of the lords spiritual and temporal, and commons, in this present
parliament, towards raising the said revenue in
America, and for applying the produce of such
duties, towards defraying the expences of defending,
prosecuting, and securing the said colonies and plantations; and improving and securing the trade between the same and Great Britain.

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

III. 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 Your Majesty, his heirs and successors, for and upon all white or
clayed sugars of which shall be imported or brought into any colony or plantation
which now is, or hereafter may be, under the dominion of his Majesty, his heirs and
successors, or which, by the peace, have been
so happily enlarged, that be it enacted by the
said act, towards defraying the expences of defending,
prosecuting, and securing the same; we, Your Majesty's most duliul and loyal subjects, the commons a/Great
Britain, and with the advice and conseAt of the lords spiritual and temporal, and commons, in this present
parliament, towards raising the said revenue in
America, and for applying the produce of such
duties, towards defraying the expences of defending,
prosecuting, and securing the said colonies and plantations; and improving and securing the trade between the same and Great Britain.

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

IV. And whereas as 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 twentieth, and the thirty five 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, enlarged, and made more effectual; but, in consideration of the great

The Sugar Act
British Parliament
1764
For every pound weight avoirdupois of such foreign coffee, which shall be imported from any
place, except Great Britain, two pence, and a halfpenny, and one shilling, and five pence.

For every ton of wine of the growth of the Muscadine, or of any other island or place from whose
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 six 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 calico 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 linens cloth, called Cambric, imported from Great Britain, three
shillings.

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

And after these 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 Your Majesty, his heirs and successors, for and upon all white or
clayed sugars of which shall be imported or brought into any colony or plantation
which now is, or hereafter may be, under the dominion of his Majesty, his heirs and
successors, or which, by the peace, have been
so happily enlarged, that be it enacted by the
said act, towards defraying the expences of defending,
prosecuting, and securing the same; we, Your Majesty's most duliul and loyal subjects, the commons a/Great
Britain, and with the advice and conseAt of the lords spiritual and temporal, and commons, in this present
parliament, towards raising the said revenue in
America, and for applying the produce of such
duties, towards defraying the expences of defending,
prosecuting, and securing the said colonies and plantations; and improving and securing the trade between the same and Great Britain.

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

III. 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 Your Majesty, his heirs and successors, for and upon all white or
clayed sugars of which shall be imported or brought into any colony or plantation
which now is, or hereafter may be, under the dominion of his Majesty, his heirs and
successors, or which, by the peace, have been
so happily enlarged, that be it enacted by the
said act, towards defraying the expences of defending,
prosecuting, and securing the same; we, Your Majesty's most duliul and loyal subjects, the commons a/Great
Britain, and with the advice and conseAt of the lords spiritual and temporal, and commons, in this present
parliament, towards raising the said revenue in
America, and for applying the produce of such
duties, towards defraying the expences of defending,
prosecuting, and securing the said colonies and plantations; and improving and securing the trade between the same and Great Britain.

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

IV. And whereas as 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 twentieth, and the thirty five 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, enlarged, 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 constitute 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, that is 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 is hereby 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 is hereby further enacted by the authority aforesaid, That in lieu and instead of the rates and duties 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, he 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 heir or successors, the sum of three pence.

VII. And it is hereby further enacted by the authority aforesaid, That the said rates and duties hereby charged upon such foreign white or colored sugars, foreign indigo, foreign coffee, wines, wrought silks, bengals, and stuffs, mixed with silk or worsted, callicoes, cambricks, French lawns, and foreign reedens or syrups, imported into any British colony or plantation shall be raised, levied, collected, and paid, in the same manner and form, and by such rates, 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 foreign coffee and prunes, exported from any British colony or plantation shall be raised, levied, collected, and paid, in the same manner and form, and by such rates, 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 twenty-fifth year of the reign of King Charles the Second, intituled, An act for the encouragement of the Greenland and East-India trade, and for the better securing the plantation trade, with respect to the raising, levying, collecting, and payment, of the rates and duties thereby granted, and that the aforesaid duties hereby charged upon such foreign white or colored sugars, foreign indigo, foreign coffee, wines, wrought silks, bengals, and stuffs, mixed with silk or worsted, callicoes, cambricks, French lawns, and foreign reedens or syrups, imported into any British colony or plantation in America, which now is, or hereafter may be, under the dominion of his Majesty, his heir or successors, the sum of three pence.

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 thence, it shall and may be lawful for the collector, or other proper officer of the custom when such wines shall be imported, and he be hereby respectively required to take and secure the same, with the casks or other packages thereof, and to cause the same to be publicly 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 public 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 duties 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 packages wherein the same was contained to such importer.

X. And it is hereby declared and enacted, That every piece of calico intended to be charged with the duties hereinbefore mentioned, 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 hereinbefore charged upon each piece of such goods respectively.

XI. And it is hereby further enacted by the authority aforesaid, That all the duties 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 hereinbefore 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 panels, 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 raised upon sugars and panels, 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 raised 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 expenses 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 merchandise, 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 sterling 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 cider and perry, and for raising the sum of five 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