

Sugar Act

The British Parliament passed the Sugar Act in 1764. It provided for a strongly enforced tax on sugar, molasses, and other products imported into the American colonies from non-British Caribbean sources. The act was also called the Plantation Act or the Revenue Act.

British Prime Minister George Grenville proposed the Sugar Act. It was actually a renewal of the largely ineffective Molasses Act of 1733. The Sugar Act was aimed at ending the smuggling trade in sugar and molasses from the French and Dutch West Indies. It was also meant to provide increased income for the British Empire, which had been enlarged following the French and Indian War.

Molasses is a syrup made from sugar. The American colonies imported large quantities of molasses to make rum. England wanted to make sure that they bought it from the sugar plantations of the British West Indies. However, molasses from French and Dutch colonies was cheaper. To counter that, the Molasses Act put a tax of six pence (a pence is a penny) per gallon on foreign molasses to try to force the colonists to buy the British product. The problem was that the British did not adequately enforce the tax. Therefore, the American colonies were able to get around it by bribing officials and smuggling the cheaper foreign molasses from non-British colonies. With these methods the American colonists did not need to buy molasses from the British West Indies.

The Molasses Act expired in 1763. The next year the British Parliament reinstated it—with some changes—as the Sugar Act. Grenville wanted the act to be more favorable to England. Although he lowered the tax on foreign molasses to three pence, he included more items—such as sugar, coffee, and some fabrics—under the tax. In addition, the tax was strictly enforced. Tax evaders had to appear before a British judge. Ship cargoes were confiscated if the rules were not followed. Under these harsh conditions the American colonists were unable to acquire any foreign cheap molasses. The sugarcane planters of the British West Indies gained a virtual monopoly of the American market. The act also hampered other colonial maritime commerce. The American colonists protested the Sugar Act, and two years later Parliament lowered the tax.

Nonfiction Article (Reading Level 2)

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