

Molasses Act
May 17/ 28, 1733

An act for the better securing and encouraging the trade of his Majesty's sugar colonies in America.

WHEREAS the welfare and prosperity of your Majesty's sugar colonies in America are of the greatest consequence and importance to the trade, navigation and strength of this kingdom: and whereas the planters of the said sugar colonies have of late years fallen under such great discouragements, that they are unable to improve or carry on the sugar trade upon an equal footing with the foreign sugar colonies, without some advantage and relief be given to them from Great Britain: for remedy whereof . . . be it enacted . . . That from and after . . . [December 25, 1733,] . . . there shall be raised, levied, collected and paid, unto and for the use of his Majesty . . ., upon all rum or spirits of the produce or manufacture of any of the colonies or plantations in America, not in the possession or under the dominion of his Majesty . . ., which at any time or times within or during the continuance of this act, shall be imported or brought into any of the colonies or plantations in America, which now are or hereafter may be in the possession or under the dominion of his Majesty . . ., the sum of nine pence, money of Great Britain, . . .

for every gallon thereof, and after that rate for any greater or lesser quantity: and upon all molasses or syrups of such foreign produce or manufacture as aforesaid, which shall be imported or brought into any of the said colonies or plantations . . ., the sum of six pence of like money for every gallon thereof . . .; and upon all sugars and paneles of such foreign growth, produce or manufacture as aforesaid, which shall be imported into any of the said colonies or plantations . . . a duty after the rate of five shillings of like money, for every hundred weight Avoirdupoize....

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IV. And be it further enacted . . ., That from and after . . . [December 25, 1733,] . . . no sugary paneled syrups or molasses, of the growth, product and manufacture of any of the colonies or plantations in America, nor any rum or spirits of America, except of the growth or manufacture of his Majesty's sugar colonies there, shall be imported by any person or persons whatsoever into the kingdom of Ireland, but such only as shall be fairly and bona fide loaden and shipped in Great Britain in ships navigated according to the several laws now in being in that behalf, under the penalty of forfeiting all such sugar, paneles, syrups or molasses, rum or spirits, or the value

thereof, together with the ship or vessel in which the same shall be imported, with all her guns, tackle, furniture, ammunition, and apparel...

IX. And it is hereby further enacted . . . , That in case any sugar or paneles of the growth, produce or manufacture of any of the colonies or plantations belonging to or in the possession of his Majesty . . . , which shall have been imported into Great Britain after . . . June 24, 1733,) . . . shall at any time within one year after the importation thereof, be again exported out of Great Britain, . . . all the residue and remainder of the subsidy or duty, by any former act or acts of parliament granted and charged on such sugar or paneles as aforesaid, shall without any delay or reward be repaid to such merchant or merchants, who do export the same, within one month after demand thereof.

X. And it is hereby further enacted . . . , That from and after . . . [June 24, 1733,) . . . for every hundred weight of sugar refined in Great Britain . . . , which shall be exported out of this kingdom, there shall be, by virtue of this act, repaid at the customhouse to the exporter, within one month after the demand thereof, over and above the several sums of three shillings and one shilling per hundred, payable by two former acts of parliament, one of them made in the ninth and tenth years of the reign of his late Majesty King William the Third, and the other in the second and

third years of the reign of her late Majesty Queen Anne, the further sum of two shillings, oath or solemn affirmation as aforesaid, being first made by the refiner, that the said sugar so exported, was produced from brown and muscovado sugar, and that as he verily believes, the same was imported from some of the colonies or plantations in America belonging to and in the possession of the crown of Great Britain, and that as he verily believes the duty of the said brown and muscovado sugar was duly paid at the time of the importation thereof, and that the same was duly exported....