

eJournal
of Tax
Research

1 INTRODUCTION

In December 1760, effective 1 March 1761, the colonial assembly in Jamaica passed an act imposing stamp duties on the island colony. By its own provisions, the act was due to expire on 31 December 1761, but it was in fact extended until 1763.⁴ There had been a stamp act in existence in England since 1712⁵, and the colonial legislatures of Massachusetts and New York passed acts similar to the English one in 1755 and 1756 respectively.⁶ One of the principal reasons for the introduction of all these stamp acts was the necessity of raising funds in a time of war. The Jamaican act was no exception as the island struggled to cover the costs associated with a slave rebellion in 1760, NQRZQ DV μ7DFN\¶V 5HEHOOLRQ¶ RU μ7DFN\¶V :DU¶ difficulties posed by the ongoing Seven Years War.⁷

The purpose of this article is to examine in detail the 1760 Jamaican stamp act, about which little has thus far been written,⁸ and explore the contextual background to its introduction. Previous references to the Jamaican

2.1 ~~The~~

The trade between Britain and the West Indies in the period leading up to 1760 made WKH :HVW ,QGLHV WKH μPRVW SUL]HG¶ SDUW RI WKH the North American colonies was by then beginning to make inroads into this status.¹⁵

-DPDLFD¶V ~~West Indies~~ 1760, ~~Spanish~~ Spanish colonies in the Western Hemisphere, India, Africa, North American colonies, and of course the motherland, Britain. Items traded were many and varied of which the slave cargo accounted for a significant portion of the gains made. All profits from the Jamaican trade were

Britain generated revenue for the British crown through payments made by Jamaicans

£160 million.²⁷

article to examine this topic in depth.⁴² However there are some commonly accepted reasons that have especial relevance to the period leading up to the introduction of the Jamaican stamp act in 1760. While it would seem obvious that a desire for freedom would be a reason, or indeed the most compelling reason, there were usually other factors as well that led to open rebellion.⁴³

Schu OHU FRPPHQWV WKDW μVRPH IDFWRUV ZHUH PRUH

A further reason, neglected by the literature on slave rebellions according to Geggus, was the movement of British troops and differing strengths in the local garrisons.⁵³ It was recognized by the colonial powers that the presence of garrisons would go some way to ensuring security where there was such an imbalance in the ratio of slaves to settlers.⁵⁴ * HJJXV VD\V LW LV μVHOI HYLGHQW¶ WkDW VODY movements, and planned any revolt to coincide with reduced number of regular soldiers.⁵⁵ When referring to this aspect of slave rebellions, Geggus covers a broad sweep of the eighteenth and early nineteenth century, but mentions in particular 7DFN\¶ WkDW ERQ FRPPHQWLQJ WKDW LW μIROORZHG EV PLOLWLD DQG PLOLWDU\ IRUFHV WR RFFXS\ WKH)UHQ

It would also seem that many of the rebellions across the Caribbean in the eighteenth century began on estates where the proprietor was absent. Patterson refers to this as μSHUKDSV WKH *patron* ¶ PFRQWUDW HNW R LHYR W « ¶ landlord kept in check gross mismanagement of the estate by attorneys and crueBT/F8.hB52A21.86 st

advantage by keeping on the move and traveling through the forest without staying in any one place for long. The rebels also had a psychological advantage because they believed that Tacky was invulnerable; his fame spread as he continued to escape all skirmishes without incident.⁷¹

News of the rebel OLRQ UHDFKHG VODYHV LQ WKH PRUH G
PLVUHSUHVHQWHG¶ DFFRUGLQJ WR /RQJ VR WKDW WK
the rebels was close at hand.⁷² The uprising soon spread to other parts of the island. In
May 1760 trouble broke out in the parish of Westmoreland when several whites were
PXUGHUHG RQ &DSWDLQ)RUUHVW¶V HVWDWH ZKHU
*XDGHORXSH DV GLVFXVVHG HDUOLHU +RZHYHU RQH

2.4 *Final*

The fourth and final contextual feature relevant to understanding the emergence of the revenues during the eighteenth century were primarily from the deficiency tax supplemented by various other taxes (see below). The deficiency tax was designed to address the preponderance of negroes compared to whites in Jamaica that had existed prior to its being conquered by the English and was of sufficient concern in 1716 that legislative action was considered necessary. The Deficiency Act, reenacted annually, established a quota system whereby persons were required to employ white persons in proportion to the number of slaves, certain animals and vessels they maintained.⁸⁰ An example provided by Long⁸¹ is for hired or indentured white servants to be kept, in the following proportions:

One to every thirty slaves

One to every hundred and fifty head of cattle

One to every tavern or retail shop.

Fines were payable should the required white employment not be undertaken, and this

- | | | |
|---|--|---------------------------------------|
| 3 | For Stamping each and every Sheet of Paper commonly called Post Paper Pro Patria or Fools Cap Paper or any Paper Piece of Skin of Vellum or Parchment of the same size | One Shilling and Ten pence half penny |
| 4 | For Stamping each and every Sheet of Paper Commonly Called Kings Arms Crown or Post Paper or any Paper Piece or Skin of Vellum or Parchment of the same Size | Seven pence * half penny |

The dutiable documents and respective duty payable are detailed in the Appendix to the paper. The majority of dutiable items were legal documents including mortgages and court instruments, grants, and letters patent. Also dutiable were bills of lading, wine and spirit licences and certificates of naturalization.

Specifically exempted from duty were:

Any Act of the Council or Assembly, Proclamation, Acts of State, Votes or matters ordered to be printed by either Branch of the Legislature

Bills of Exchange accounts Bills of Fees or any Bills or notes not Sealed for Payment of Money nor to Charge the Probate of any Will or Letters of Administration of any Common Sailor or Soldier who shall be slain or die in
+ LV 0DMHVW\¶V 6HU YLFH WKH VDPH DSSHDULQJ E
Captain under whom he served with the Duties charged by this Act.

The machinery for operating the stamp duty was particularly cumbersome. Commissioners were appointed, comprising the Governor and members of the
OHJLVODWLYH FRXQFLO DQG DVVHPEO\ ZKR ZHUH WK
Execute and SHUIRUP WKH 'XWLHV DQG 7UXVWV KHUHDIWHU
was empowered to purchase quantities of paper of different sizes and sort and have the various forms printed and stamped and was accountable. The task of determining the relevant quantities of forms and arranging for their stamping was onerous, and this approach to making pre stamped forms available ran counter to the extant British stamp duty under which persons dealing in dutiable items purchased their own paper and arranged stamping at the Stamp Office.⁹⁴

⁹⁴ See Oats and Sadler, above n 6.

The act also contained an interesting array of penalties for non compliance⁹⁵:

	<i>Bb</i>	<i>Pb</i>
1	Receiver general not giving receipt or accountable for stamp papers bought	Five Hundred Pounds
2	<i>Pb</i> <i>Eg n p</i> <i>w b Sh</i>	
2A	If any Person shall Engross write or print or Cause to be Engrossed written or printed upon any Paper Vellum or parchment is hereby charged to pay any Duty before such time as the said Paper Parchment or Vellum shall be marked or Stamped or upon which there shall not be a Stamp or mark resembling the same or shall Engross Write or print or Cause to be Engrossed written or printed any matter or thing upon any paper Parchment or Vellum that shall be Stamped or marked for any lower Duty by this Act payable for what shall be Engrossed written or printed thereon such Persons	Forfeiture of ten pounds for each offence
2B	Any Officer Clerk or other person who in respect of any public Office or Employment is intitled to make Ingross or write any Records Deeds Instruments or Writings by this Act charged to pay a Duty or shall Issue any such otherwise than by this Act prescribed and required or Commit and Fraud or practice whereby the Duties to arise or intended to arise by this Act shall be lessened impaired or lost	Legally Convicted and shall over and above the Penalties, forfeit his office place or Employment respectively
2C	Any Attorney, Sollicitor or Proctor belonging to any Court shall be guilty of any fraud or practice (as mentioned in 2A) and convicted	Disabled for the future from practicing as an attorney, Sollicitor or Proctor in any Court

⁹⁵ These were more comprehensive than the earlier colonial acts in Massachusetts and New York, see Oats, and Sadler above n 6, 67-

2D If any Deed, Instrument or Writing or Copy thereof by this Act Charged with Payment of a Duty aforesaid shall Contrary to the true Intent and meaning thereof be written Ingrossed or printed by any Person or Persons whatever not being a known Clerk or Officer who in respect of any Publick Office or Employment is or shall be Intitled to the making, writing or Engrossing the same upon Paper Parchment or Vellum not marked or Stamped according to this Act or marked or Stamped for a lower Duty as aforesaid that then and in every such Case

Pay to the Receiver General the Sum of five Pounds over and above the duty

3

Irwin was also questioned as to the reason for the eventual repeal of the Jamaican
 VWDPS DFW DQG VDLG LW ZDV EHFDXVH RI μWKH H[WU
 SHRS.0H further observed that the first year of operation, the act was tolerated
 due to lack of understanding, whereas the second and third years of operation was
 μIURP QHFHVVLW\¶

Very little has been previously written about this peculiar tax. The drafting of the Act
 was unusual in its specificity, and the manner of its implementation was cumbersome
 to say the least. The choice of fiscal instrument almost certainly reflects political
 tensions, in particular around the impact of absentee landlords on the Jamaican social
 and economic environment.

4 C ONCLUSION

Jamaica was one of the prized British colonies, making a substantial economic
 contribution to the British economy; important at a time of military engagement in the
 Seven Years War which threatened the contribution of Jamaica to the British purse.
 7DFN\¶V 5HEHOOLRQ RI WKUHDWHQHG WR UXLQ W
 quashing of the rebellion was an expensive affair. To raise funds to cover the cost of
 the rebellion, the government passed the Jamaica Stamp Act which took effect from
 March 1761 and expired in 1763 allegedly raising gross annual revenue of £18, 000.

The passing of the act was not without tensions between the local and absentee
 planters and seemed not to have received wide support of its operation. The act levied
 stamp duty on various legal, court, commercial documents and military commissions
 and carried thirteen denominations of stamps. Penalties for breaches not only
 contained monetary fines but also included losing oQH¶V HPSOR\PHQW SURIH
 even death without benefit of a clergy. The Jamaican stamp was curiously different
 from the New York and Massachusetts equivalents, which had been some years
 imposed earlier. This is indicative of the relative independence of the West Indian
 colonies from those in mainland America, although in other tax raising measures there
 were similarities, for example the poll tax on slaves.

The events described in this article illustrate three key features of eighteenth century
 taxation. The first is the relative willingness to accept new and arguably inappropriate
 forms of taxation when faced with extraordinary conditions such as war, or in this
 case, violent slave rebellion. The second relates to the importance of the social and
 cultural context within which taxes emerge and then survive, becoming embedded in

NLQJ¶V DXWKRULW\ LQ P\ SHUVRQ WKDW KH K
influence in the community, destructive of the good order of his fellow
citizens, so I shall willingly resign my office, the moment the king my
master shall judge it to be conducive to his service; and that those who may
with my removal, shall have no other motive to desire it, but the welfare of
WKL V LVODQG , GR ZLWK WKH DGYLFWWR¶WKL V P
name, prorogue this general assembly unto Tuesday, the 4th day of January
next, and its prorogued accordingly.

17	Deed, Conveyance, Reconveyance, Lease Release, Renunciation, Mortgage Surrender, Gift Grant or any other Deed	Two Shillings and sixpence
18	Attestation or Exemplifications that shall pass the seal of any Court	Twenty Shillings
19	Institution, Licence, Letters, Testamentary, Letters of Administration Letters of Guardianship, Dedimus Potestatem, Warrants of Appraisement or any other Instrument that shall pass under the Seal at Arms of the Governor and Commander in Chief as Ordinary or Duplicates in Offices of Record or Office Copies thereof or any Letter of Mart	Ten Shillings
20	Licence for selling Wine called Grand Licence	Ten Shillings
21	Petty Licence	Five Shillings
22	Declaration or copy Writ of Summons or Arrest signed by the respective Clerk of any Court	Seven pence halfpenny
23	Writ of Error, Certiorari Habeas Corpus, Capias Replevin Partition Dower Possession Scire Facias or Distringas	Two Shillings and sixpence
24	Writ issuing out of the Supreme Court or any Inferior Court	

