

# Taxing Jamaica: the Stamp Act of 1760 & Tacky's rebellion

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## ***Abstract***

In 1760 the colonial assembly in Jamaica passed an act imposing stamp duties on the island colony as a response to increased costs in the wake of a slave rebellion. This article examines the conditions in Jamaica which led to the introduction of the 1760 stamp act, and discusses the provisions of the Jamaican act along with the reasons for its failure. This episode in eighteenth century taxation serves as a reminder of the importance of both the social context and political expediency in the introduction of new forms of taxation.

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\*Corresponding author: l.m.oats@exeter.ac.uk. This article had its origins in a strand of research by Pauline Sadler with Lynne Oats, and which was incomplete at Pauline's sudden and untimely death in April 2013. The remaining authors have brought this paper to fruition in Pauline's memory and its inclusion in this special issue is particularly poignant given that Pauline was a regular attendee at, and contributor to, John Tiley's Cambridge Tax History conferences.

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## 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.<sup>4</sup> There had been a stamp act in existence in England since 1712<sup>5</sup>, and the colonial legislatures of Massachusetts and New York passed acts similar to the English one in 1755 and 1756 respectively.<sup>6</sup> 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, known as 'Tacky's Rebellion' or 'Tacky's War', and to deal with the financial difficulties posed by the ongoing Seven Years War.<sup>7</sup>

The purpose of this article is to examine in detail the 1760 Jamaican stamp act, about which little has thus far been written,<sup>8</sup> and explore the contextual background to its introduction. Previous references to the Jamaican stamp act have been en passant; within examinations of the 1765 stamp act imposed by Britain on the colonies in mainland America and the West Indies. This 1765 Imperial stamp act, and the resultant 'Stamp Act Crisis', was a precursor to the American Revolutionary War. Under the heading 'The Influence of Jamaica's Local Stamp Law', Lane gives some details of the 1760 colonial act, and charts a comparison of the rates between the 1760 Jamaican act and the 1765 Imperial act.<sup>9</sup> He then lists 'Items taxed under Jamaica's Stamp Law but excluded under Parliament's'.<sup>10</sup> The references in Spindel and O'Shaughnessy are much briefer, and all three mention it only to contrast the reaction to the 1765 Imperial stamp act in Jamaica with the reaction in the other colonies affected by that act, the reaction in Jamaica being comparatively benign. In contrast to these earlier references, the focus of this article is squarely on the Jamaican stamp act.

A close examination of this episode in colonial history allows for an exploration of wider issues relating to the imposition of taxes at times of emergency and adds to our understanding of eighteenth century taxation more broadly. The analysis in this article draws on various primary source documents located in the UK National Archives<sup>11</sup> and the British Library<sup>12</sup>, including the Jamaican Stamp Act, various minutes of Jamaican Assembly meetings and testimony from witnesses to the Stamp Act Committee. Scholarship dealing specifically with the events described in this article is

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<sup>4</sup> British Museum (hereafter BM) Add. Mss. 33030 f78. Testimony of James Carr, Merchant.

<sup>5</sup> Lynne Oats and Pauline Sadler, 'This Great Crisis in the Republic of Letters', (2002) 4 *British Tax Review*, 353-66.

<sup>6</sup> See Lynne Oats and Pauline Sadler, 'Variations on a Theme: Stamp Duty in the Eighteenth Century', in John Tiley (Ed.), *Studies in History of Tax Law, Volume 5*, (Hart Publishing, 2010), 67-75.

<sup>7</sup> The Seven Years War began in 1756 and concluded with the Treaty of Paris in 1763.

<sup>8</sup> For the most comprehensive reference to the act see Carl Lane, "The Roots of Jamaican Loyalism 1760-1766", (1978) D Phil Thesis, City University of New York, USA, 305-314. For other (brief) references see Donna Spindel, 'The Stamp Act Crisis in the British West Indies' (1977) 11:2 *American Studies* 203, 210; Andrew O'Shaughnessy, 'The Stamp Act Crisis in the British Caribbean' (1994) 5:2 *The William and Mary Quarterly* (3rd Ser), 203, 221.

<sup>9</sup> Lane above n 8, 308-09.

<sup>10</sup> Lane, above n 8, 310-11.

<sup>11</sup> Documents contained in the National Archives are categorized by department and identified by a departmental acronym (for example T for Treasury, CO for Colonial Office) a file number and folio numbers within the file.

<sup>12</sup> The British Library now holds documents and papers formerly held at the British Museum (BM). Documents are identified as BM Add MS followed by a number.

rare. The article draws on a variety of work, and in particular, on a contemporaneous account of the history of Jamaica written by Edward Long in 1774.<sup>13</sup> In the spirit of new fiscal sociology<sup>14</sup>, this article emphasizes the importance of contextual background in understanding the processes by which particular forms of tax come into being and are put into practice.

The article proceeds as follows. The first part examines the conditions in Jamaica which led to introduction of the stamp act. This includes a discussion of the Jamaican economy and the impact of the Seven Years War, and slave rebellions, in particular 'Tacky's Rebellion', one of the worst of the eighteenth century slave rebellions in Jamaica. The second part is an examination of the provisions of the Jamaican stamp act with details of the items taxed, the administrative provisions, penalties, content of the general provisions and the duration of the act. This is followed by a brief analysis of the problematic aspects of implementation.

## 2 CONDITIONS IN JAMAICA LEADING TO THE STAMP ACT

The emergence of the Jamaican stamp duty in 1760 is puzzling, not because of its timing since many innovative taxes are introduced at times of social and economic upheaval, but primarily because of its form. As will be demonstrated later, the act was extremely detailed, more so than similar acts, and clearly carefully crafted to accommodate the peculiarities of the Jamaican environment. In order to understand its emergence and form, it is important to pay due regard to the prevailing conditions leading up to its emergence. There are four key contextual features that are important, specifically:

1. the Jamaican economy and the reasons for it being a valued colony making it worthwhile for the British crown to protect and maintain its stability;
2. the engagement of Britain in the Seven Years War, which reduced its capacity to attend to local matters in the colonies;
3. the history of slave rebellions in Jamaica since the English occupation in 1655 culminating with the Tacky Rebellion, delineating those conditions which predisposed Jamaica to these revolts. Rebellions and uprisings were costly events making it necessary for the assemblies throughout the period to seek creative ways to raise revenues to either fund the wars or make the colonies safer or more secure; and
4. the sources of taxation revenue in Jamaica prior to the introduction of the stamp act.

These four contextual features are dealt with in turn in this section.

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<sup>13</sup> Edward Long, *The History of Jamaica or, General Survey of the Antient and Modern State of that Island*, (Library of Princeton University, 1774).

<sup>14</sup> Isaac Martin, Ajay Mehrota, and Monica Prasad, (Eds.) *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*, (Cambridge University Press, 2011).

## 2.1 The Jamaican economy

The trade between Britain and the West Indies in the period leading up to 1760 made the West Indies the 'most prized' part of the British Empire, although the potential of the North American colonies was by then beginning to make inroads into this status.<sup>15</sup>

Jamaica's trading partners up to 1760, included 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 repatriated to Britain, making the island an esteemed colony worth protecting. The West Indies', including Jamaica, main items of export were sugar, molasses, rum and cotton, all of which were destined for Britain, either for use in Britain or, in the case of sugar and its byproducts, for profitable re-export to northern Europe. In return Jamaica and the islands imported manufactured goods some of which were sent to the Spanish colonies in the area.<sup>16</sup>

In Long's *History of Jamaica*, a full analysis of Jamaican trade, starting with the slave trade, is given.<sup>17</sup> In 1703 slave numbers in Jamaica were approximately 45000, but swelled to approximately 130,000 by 1753.<sup>18</sup> Slaves were an important part of the trade items purchased by British merchants in Africa in exchange for a range of goods.<sup>19</sup> In the case of an excess of slaves, the British merchants resold the slaves to other countries. Gold dust, elephants' teeth, dying woods and drugs were other items obtained in Africa. The British sold a wide range of manufactured items from various industries consequent on Britain's industrial boom to their African counterparts: fire-arms and ammunition, woolen goods, glass beads, linens, tallow, malt spirits, toys, cutlery, bars made from iron and copper, hardware items and tobacco pipes. All profits from these trading activities were eventually returned to Britain.

Jamaica's own trade with Britain was vibrant. This was fuelled by both the demand for items to be used on the plantations and by tradesmen, coupled by the demand by Britain for locally produced items. Additionally, the spinoff effects of the trade created the need for supporting commercial services such as shipping and insurance. Thus, the combination of the trade and commercial activities led to the generation of increased revenues to the Jamaican economy making the colony a place to be protected. The fieldworkers on the plantations required implements, for example hoes and axes, and the tradesmen required various tools which through continued use had to be replaced annually. But these items were insignificant compared to the equipment necessary for the sugar mills, such as the coppers and stills. All were imported from Britain plus numerous other goods.<sup>20</sup> In addition, goods exported out of Jamaica to

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<sup>15</sup> Ian Christie, *Wars and Revolutions: Britain 1760-1815*, (Harvard University Press, 1982), 17. Starting with Adam Smith in 1776, there is some debate with respect to whether or not the British colonies in the West Indies were in fact a drain on the British economy rather than providing an economic benefit. It is outside the scope of this article to analyse this debate in detail, but for a discussion see Roderick Floud and Deirdre McCloskey (Eds.), (1981) *The Economic History of Britain since 1700: Vol. 1*.

<sup>16</sup> Christie, above n 15.

<sup>17</sup> Long, above n 13, 491.

<sup>18</sup> Orlando Patterson, "Slavery and Slave Revolts: A Socio-historical analysis of the First Maroon War: Jamaica, 1655-1740" (1970) 19:3 *Social and Economic Studies*, 289, 292.

<sup>19</sup> Long, above n 13, 491.

<sup>20</sup> Including nails and bolts, materials for house building, furniture, fabrics, knives, scissors, ribbons, beads, buttons, foodstuffs (such as cheese, ham, bacon), beer, porter, ale, cider, flour and luxuries (such as chaises and coaches). Long, above n 13, 492.

Britain generated revenue for the British crown through payments made by Jamaicans for shipping and other associated charges.<sup>21</sup>

Jamaica was also a staging post to Britain from its neighbours in the Caribbean for various items, some of which were also produced in Jamaica. Long estimated that in 1751 there were about 15, 400 acres of cotton, 6, 000 acres of pimento, 4, 400 acres of ginger, breeding pens on 108, 000 acres, and polincks and provision places (market gardens) on 72, 000 acres. Although Long doesn't provide an exact count of the number of sugar works in Jamaica prior to and immediately following Tacky's Rebellion in 1760, his account of 651 sugar works involving 3, 000, 000 acres of sugar cultivation in 1768, suggests that Jamaica must have had large acres of sugar in cultivation up to the time of Tacky's Rebellion.<sup>22</sup>

As an indication of the rapid growth in trade, the value of Jamaica's exports to Britain between 1729 and 1733 was rated in Jamaican currency at £539, 499 18s 3½d, in 1751 it was £692, 104 13s 6d, and from 1764 to 1765 at £1, 076, 155 1s 9d.<sup>23</sup> In 1756 21, 039 hogsheads of sugar and 4, 667 puncheons of rum were imported into the port of London from Jamaica; in 1760 it had risen to 44, 518 hogsheads of sugar and 5, 510 puncheons of rum.<sup>24</sup>

It is clear that any disruptions caused by slave rebellions or war, resulting in the slowing down or halting of production and restriction of movement, would have a major impact on the economies of both Jamaica and Britain. The stamp act that is the focus of this paper was introduced while the Seven Years War was in progress, and so the war forms an important part of the backdrop to its adoption.

## 2.2 The Seven Years War (1756-1763)

The European powers during seventeenth and eighteenth centuries spent huge amounts of funds on military expenditure in a bid to secure their territories both on the continent and in the Western world including the Caribbean. Between 1680 and 1780 Britain fought five large wars, including the Seven Years War, and during that one hundred year period there was a threefold increase in the army and navy.<sup>25</sup> During the eighteenth century between 75 and 85 percent of public spending by the British government went on servicing the debts of previous wars or financing current wars. Brewer's chart of the 'Military spending as a percentage of total government expenditure, 1688-1783' shows total spending between 1756-63 to be £116, 664 (£000), with military spending being £82, 727 (£000), or 71%.<sup>26</sup> Bowen, however, put British government expenditure during the Seven Years War somewhat higher at over

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<sup>21</sup> Long, above n 13, 493. Sustic, or sustick, is a type of timber.

<sup>22</sup> Long, above n 13, 539.

<sup>23</sup> Jamaica also exported to North America goods such as sugar, rum, molasses, coffee, pimento and mahogany. In return Jamaica imported from North America timber, flour and other items, but the cost of this trade was heavily in favour of North America by one third to two thirds. See Long, above n 13 494-99.

<sup>24</sup> Long, above n 13, 528.

<sup>25</sup> John Brewer, 1989, *The Sinews of Power: War, money and the English State 1688-178*, 29.

<sup>26</sup> *Ibid*, 40, citing *British Parliamentary Papers*, Vol. 35 (1868-9).

£160 million.<sup>27</sup> Between 1756 and 1763 the public debt rose from £74million to £133 million.<sup>28</sup>

Christie describes the Seven Years War as being 'in effect two wars running concurrently'.<sup>29</sup> One was on the European mainland where Frederick the Great of Prussia, supported by Britain and Hanover, was fighting the Russian Empire, Austria and Sweden, and in the other war Britain was at war with France at sea, in North America and the Caribbean, in India and Westphalia.<sup>30</sup> Because of the number of countries involved, and the wide ranging dispersal of battle fronts, Winston Churchill is reported to have said that the Seven Years War should be seen as the 'first world war'.<sup>31</sup>

For the purposes of this paper, the account of the progression of the war is limited to the Caribbean in the period up to 1760. The war in the Caribbean involving Britain and France was driven by the economic importance of the sugar producing islands colonized by both countries. The French islands 'deprived by the selfishness of the Cognac interest in old France of any outlet for their molasses and rum' traded illegally with British colonies in North America. The 1733 Molasses Act had been an attempt, albeit unsuccessful, to destroy this illegal trade, which was hugely detrimental to British interests in the Caribbean.<sup>32</sup> The British colonies in the West Indies lost out both ways in their trade with the North American colonies. The widespread availability of markets for the North American colonies kept the prices of their products high, while the duties imposed on the products exported by the British colonies in the West Indies made them more expensive than those emanating (illegally) from the French islands.<sup>33</sup>

The strategy of the war in the Caribbean was to take full possession of enemy island colonies rather than simply destroying what made them valuable, such as the plantations. In January 1759 a British naval force was sent to capture Martinique, and when this attempt failed, the ships went on to Guadeloupe, successfully taking the capital Basseterre in April 1759 after a three month siege.<sup>34</sup>

On a general level, the Seven Years War had an effect on the British colonies in the Caribbean. Britain was fighting a war across the globe meant that the attention of the centralist power was largely diverted away from the minutiae of politics and economics in the individual islands. As a result the islands had to resort to their own devices to manage internal difficulties, which would include, for example, quashing

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<sup>27</sup> H.V. Bowen, *War and British Society, 1688-1815*, (Cambridge University Press, 1998), 22, citing Peter Dickson, *The Financial Revolution in England: a Study of the Development of Public Credit, 1688-1756*, (Melbourne, 1967) 10.

<sup>28</sup> Brewer, above n 25, 114.

<sup>29</sup> Christie above n 15, 45.

<sup>30</sup> Christie, above n 15, 45.

<sup>31</sup> Bowen, H.V., *War and British Society, 1688-1815*, (1998), 7; citing P.M. Kennedy, *The Rise and Fall of British Naval Mastery* (1976), 98-107.

<sup>32</sup> William Grant, 'Canada versus Guadeloupe, An Episode of the Seven Years' War' (1912) 17:4 *The American Historical Review*, 735, 738.

<sup>33</sup> Agnes Whitson, 'The Outlook of the Continental American Colonies on the British West Indies, 1760-1775' (1930) 45:1 *Political Science Quarterly* 56, 67.

<sup>34</sup> Edward Shaw, 'An Episode in the Seven Years' War: A Memoir of Jacques Cazotte concerning the capture of Guadeloupe by the English', (1948) 28:3 *The Hispanic American Historical Review*, 389, 389. As an aside, the British later gained Martinique in 1762 and in the course of the war took all the major French islands; these were traded in the Treaty of Paris at the end of the war for territories on the North American mainland: Christie, above n 15, 46-7.

slave rebellions and raising money to cover the cost arising from so doing. The next section considers the background to slave rebellions in Jamaica before focusing on Tacky's Rebellion in particular.

### 2.3 Slave rebellions in Jamaica

Jamaica has a history of slave resistance and rebellion throughout the seventeenth and eighteenth centuries, but there was a period of relative stability after 1739, when, at the end of a fifteen-year war, the colonial government entered into treaties with the Maroons.<sup>35</sup> The Maroons were slaves who had escaped and were living in the rugged Jamaican hinterland.<sup>36</sup> The geography of Jamaica is a factor that is constantly repeated in any discussion on the Maroons, slave revolts or colonial settlement. Running across the centre of Jamaica is range of mountains that is wild, rugged and inhospitable. The mountains have concealed valleys and inaccessible places into which runaways could disappear and from which they could make forays.<sup>37</sup>

When the English captured the island in 1655 the Spanish slaves took the opportunity to escape into the interior to join other slaves who were already free. Between 1655 and the 1720s, by when their numbers may have been well into the thousands, these original Maroons were joined by escaped slaves who had well established settlements in the more remote areas.<sup>38</sup> The Maroons caused ongoing problems of varying severity for the English colonists. As more white settlers opened up new areas there was competition for land between them and the Maroons. The Maroons encouraged slaves to join them, and the Maroon's activities, including attacks on settlements, made some areas 'desolated' and travel dangerous. The expeditions that pursued the Maroons had little success because the Maroons had the advantage in the difficult terrain.<sup>39</sup> All this culminated in what is known as the first Maroon war which took place during the 1720s and 1730s. Craton suggests that 'the first war was fought as much to destroy the runaways' sanctuary as to remove the menace to settlements in outlying areas'.<sup>40</sup> In the treaties of 1739-1740 ending the war, Maroon societies were given formal recognition as being free from slavery, and formally granted tracts of land. In return the Maroons agreed to be peaceful and to serve the colonial government in the event of foreign invasion. They also agreed to help quell slave revolts and to track down and return future runaway slaves, for which they would be remunerated.<sup>41</sup>

The reasons postulated by various scholars for the slave revolts in the colonies in general, and Jamaica in particular, are complex and it is beyond the scope of this

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<sup>35</sup> Richard Sheridan, 'The Jamaican Slave Insurrection Scare of 1776 and the American Revolution' (1976) 61:2 *The Journal of Negro History*, 290, 291-292; David Geggus, 'The Enigma of Jamaica in the 1790s: New Light on the Causes of Slave Rebellions' (1987) 44:2 *The William and Mary Quarterly* (3rd Ser) 274, 274.

<sup>36</sup> Their history goes back to the time when the island was colonized by the Spanish in 1509 bringing African slaves to the island for the first time. See generally Barbara Kopytoff, 'The Early Political Development of the Jamaican Maroon Societies' (1978) 35:2 *The William and Mary Quarterly*, (3rd Ser), 287.

<sup>37</sup> See for example; Monica Schuler, 'Ethnic Slave Rebellions in the Caribbean and the Guianas', (1970) 3:4 *Journal of Social History*, 374, 381; Patterson, above n 18, 321; Sheridan, above n 35, 291; Kopytoff, above n 36, 290.

<sup>38</sup> Michael Craton, *Testing the Chains: Resistance to Slavery in the British West Indies*, (Cornell University Press, 1982), 81; Kopytoff, above n 36, 288-89.

<sup>39</sup> Craton, above n 38, 78-81.

<sup>40</sup> Craton, above n 38, 228.

<sup>41</sup> Sheridan, above n 35, 291-92; Kopytoff, above n 36, 306-07; Craton above n 38, 89-90.

article to examine this topic in depth.<sup>42</sup> 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.<sup>43</sup>

Schuler comments that 'some factors were more or less constant such as geography and the challenging existence of Maroon...settlements',<sup>44</sup> 'Maroon encampments were symbols of hope to slaves and a threat to slave discipline'.<sup>45</sup> This was certainly the case in Jamaica in 1760, only twenty or so years after the negotiation of the treaties which ended the first Maroon War.<sup>46</sup> Another reason was the ratio of slaves to settlers. Writing about the period from 1655-1740, Patterson comments that 'over a very short period of time, the slave group came to outnumber the ruling class by nearly ten to one', making it impossible to ensure the security of the colonial settlers.<sup>47</sup> Another commonly accepted reason for rebellion is the ethnic background of the slaves who rebelled. As Sheridan observes:

[A]lmost every one of the slave rebellions during the seventeenth and eighteenth centuries were instigated and carried out mainly by Coromantee or Akan slaves who came from the Gold Coast where the Ashanti Federation had a highly developed military regime which was skilled in jungle warfare.<sup>48</sup>

The reference is to imported slaves, born in Africa, as distinguished from island born slaves who were known as 'creoles'.<sup>49</sup> By the middle of the eighteenth century over four-fifths of the Jamaican slaves had been born in Africa, perhaps more than half of these were Coromantee.<sup>50</sup> Tacky, the leader of the rebellion in 1760 that led to the Jamaican stamp act, was described by Edwards as 'a Koromantyn Negro ... who had been a Chief in Guiney', and the rebellion started on two plantations where there were upwards of 100 Gold Coast Negroes newly imported'.<sup>51</sup> The conspiracy was grounded in such secrecy that it was known to most of the Coromantee slaves on the island without any suspicion on the part of the white settlers.<sup>52</sup>

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<sup>42</sup> For an analysis of the reasons and analysis of the preceding authorities, see Michael Craton, *Sinews of Empire: a Short History of British Slavery* (1974) further refined in Craton, above n 38.

<sup>43</sup> Schuler above n 37, 380.

<sup>44</sup> Schuler, above n 37, 41.

<sup>45</sup> Schuler, above n 37, 376.

<sup>46</sup> Erin Mackie, 'Welcome the Outlaw: Pirates, Maroons, and Caribbean Countercultures' (2005) 59 *Cultural Critique* 24, 42-3.

<sup>47</sup> Patterson, above n 18, 318.

<sup>48</sup> Sheridan, above n 35, 293; Schuler, above n 37, 382; Patterson, above n 18, 319.

<sup>49</sup> Long, above n 13, 351.

<sup>50</sup> Patterson, above n 18, 319-321.

<sup>51</sup> Bryan Edwards, *The History, Civil and Commercial of the British Colonies in the West Indies in Two Volumes, Vol II* (John Stockdale, 1793), 64. 'Coromantee' or 'Coromantin' are used in preference to 'Koromantyn' in the more recent authorities. The word(s) derive from the name 'Kormantine', a coastal trading post in Ghana: Schuler above n, 375. The name Tacky appears to be interchangeable with Tackey, but the former version is the most commonly used. In the context of a slave named Tackey who rebelled in Antigua in 1735, Craton comments (without citing a source), that Tackey is 'said to be the Akan word for "chief"': Craton, above n 38, 120.

<sup>52</sup> Long, above n 13, 447.



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.<sup>53</sup> 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.<sup>54</sup> Geggus says it is 'self evident' that slaves would have been aware of troop movements, and planned any revolt to coincide with reduced number of regular soldiers.<sup>55</sup> When referring to this aspect of slave rebellions, Geggus covers a broad sweep of the eighteenth and early nineteenth century, but mentions in particular Tacky's Rebellion, commenting that it 'followed by just over a year the dispatch of militia and military forces to occupy the French colony of Guadeloupe'.<sup>56</sup>

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 'perhaps the most important [*feature*] ... conducive to revolt ...'<sup>57</sup> The presence of the landlord kept in check gross mismanagement of the estate by attorneys and cruelty on the part of overseers, cruelty to the slaves being another motive for unrest. The problems caused by absentee landlords were of sufficient seriousness for the Jamaican Assembly in 1749 to record its anxiety on the matter in an address to the king.<sup>58</sup> In his account of Tacky's Rebellion in the second volume of *The History of Jamaica*, Long said:

As these insurrections and conspiracies had, for the most part, appeared upon estates belonging to persons resident in England, and the expences attending their suppression occasioned a very enormous sum to be levied in taxes, it was thought but equitable, that the proprietors, who, by their absence, had left their slaves in want of a due controul, and the personal influence of a master, and their estates to be defended by the personal services and hardships of other men, while they themselves were reposing in ease and affluence, beyond the reach of danger, ought to compensate for their non-residence by paying a larger share of the public charges, incurred in some measure through their means.<sup>59</sup>

Tacky's Rebellion in 1760 happened at a most inopportune time for Britain because its focus and attention were elsewhere fighting to both maintain and gain supremacy paying little attention to its prized possession, the Jamaican colony. This lack of attention seemed to create a window of opportunity for the slaves to consolidate their positions. The naval war significantly increased the cost of imported provisions and the slaves were, according to Craton, "suffering from short rations and driven hard, [and] more than usually discontented and restless."<sup>60</sup>

The capture of Guadeloupe had a direct connection to the Tacky's Rebellion. As mentioned earlier, in 1759 troops were sent from Jamaica to occupy Guadeloupe thus

<sup>53</sup> Geggus, above n 35, 293.

<sup>54</sup> Robin Blackburn, *The Making of New World Slavery: From the Baroque to the Modern 1492-1800*, (Verso, 1997), 344.

<sup>55</sup> Geggus, above n 35, 293. He makes a distinction between regular soldiers and the 'rash blundering and indiscipline of colonial militias', 292.

<sup>56</sup> Geggus, above n 35, 295.

<sup>57</sup> Patterson, above n 18, 321.

<sup>58</sup> Schuler, above n 37, 381; Sheridan, above n 35, 299.

<sup>59</sup> Long, above n 13, 388. Presumably the 'taxes' mentioned are those imposed by the 1760 Jamaican Stamp Act.

<sup>60</sup> Craton, above n 38, 126-27.

diminishing military strength on the island, a circumstance which would have been known to the slaves.<sup>61</sup> In addition some slaves from Guadeloupe who had been involved in the fighting, and who were captured by the British and taken to Jamaica, were on one of the plantations where Tacky's Rebellion took place.<sup>62</sup> Long describes them as 'the more dangerous, as they had been in arms in Guadeloupe, and seen something of military operations; in which they acquired so much skill ...'<sup>63</sup>

Tacky's Rebellion started in the early hours of the morning on Monday 8 April 1760.<sup>64</sup> This happened to be Easter Monday, and it seems that slave revolts were often planned to coincide with holiday periods when the settlers were 'most vulnerable'.<sup>65</sup> The rebellion began in the parish of St. Mary where there were large numbers of slaves compared to the number of settlers, and where there was plenty of thick forests with good access to previously concealed supplies should retreat become necessary. The object of the rebellion was 'the entire extirpation of the white inhabitants; the enslaving of such Negroes as might refuse to join them; and the partition of the island into small principalities in the African mode; to be distributed among their leaders and head men'.<sup>66</sup>

Slaves from two adjoining plantations, Frontier and Trinity, and from Heywood Hall, went to the fort at Port Maria (which was at the time without a garrison) where they killed the storekeeper and stole—a quantity of arms and ammunition. They then marched to Heywood Hall, where they set fire to sugar works and canes, and then on to Esher, murdering a white man on the way. At Esher they killed two white people, and 'mangled the doctor', who miraculously survived.<sup>67</sup> The rebels turned back to Heywood Hall and Ballard's Valley by which time their party, which now included some women, was around 400. A group of about 70 to 80 armed and mounted irregulars, led by Zachary Bayly from Trinity Estate, found the rebels resting in the forest off the road and during the ensuing fight several of the rebels were killed while the remainder retreated.<sup>68</sup>

In the meanwhile two slaves from the Frontier Estate had taken horses and made their way quickly to Spanish Town which was 40 miles away, and alerted Governor Moore by one o'clock. Moore, who himself had an intimate knowledge of the terrain, declared martial law and quickly sent out two parties of regulars and two troops of horse militia. He also called upon the Maroons of Scott's Hall Town and the Leeward Maroons to advance on St Mary's parish from different directions.<sup>69</sup> Moore, a native of Jamaica with property on the island, had an intimate knowledge of the local conditions.<sup>70</sup> The strategy of confining the rebels in St Mary's parish was achieved in a week with the aid of more Maroons, and by closing down passes through the mountains, but the gains did not last long. The Maroons turned out to be uncooperative, and the regular soldiers, who were ill disciplined and inexperienced in this sort of fighting, found the terrain and weather difficult. The rebels took the

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<sup>61</sup> Geggus, above n 35, 295.

<sup>62</sup> Craton, above n 38, 133.

<sup>63</sup> Long, above n 13, 452-53.

<sup>64</sup> Edwards, above n 51, 64; Craton, above n 38, 129.

<sup>65</sup> Sheridan, above n 35, 293.

<sup>66</sup> Long, above n 13, 447.

<sup>67</sup> Long, above n 13, 448-49 (the quote is at 449); Edwards, above n 51, 64-5.

<sup>68</sup> Long, above n 13, 449-50.

<sup>69</sup> *Ibid* 450-51.

<sup>70</sup> *Ibid* 462.

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.<sup>71</sup>

News of the rebellion reached slaves in the more distant parishes, 'artfully misrepresented' according to Long so that they were given to believe that success for the rebels was close at hand.<sup>72</sup> 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 murdered on Captain Forrest's estate, where several of the slaves were from Guadeloupe, as discussed earlier. However, one slave from Forrest's estate acted as a faithful guide to the regulars and having shot one of the rebels was rewarded for his faithful services with an annuity for life, a silver badge and his freedom.<sup>73</sup> Again the militia failed to hold down the rebels, and was defeated after being ambushed. The rebels destroyed the equipment and crops on the Forrest estate, and killed slaves who refused to join them. After this, the number of rebels swelled until there were more than a thousand. There were also outbreaks in Clarendon, St Elizabeth and St James, and in June 1760 the Windward Maroons were sent to the parish of St Thomas-in-the-East to quell a plot at Manchionel.<sup>74</sup> Additionally, an act was passed in October 1760 ordering the payment of outstanding money to marooned negroes of Trelawny and Accompong Town in a bid to encourage Colonel Cudjoe and Captain Quaw to assist in the capture and destruction of those slaves who ran away or who were continuing the rebellion.<sup>75</sup> News of the rebellion also traveled to the mainland colonies in North America, with accounts appearing in the *Boston Gazette* on 28 July and 11 August 1760.<sup>76</sup>

The rebellion in St Mary's parish continued until the death of Tacky in a battle with the Scott's Hall Maroons. After Tacky's death many of the St Mary's rebels committed suicide, while others negotiated for deportation and others returned to their plantations, claiming to have run away to escape the rebels.<sup>77</sup> In the west of Jamaica, however, the trouble continued. The Assembly was recalled in September 1760 so that Moore could 'explain the continuation of martial law, to persuade the members to tighten the militia and deficiency laws, and to authorize the payment of further bounties to the Leeward Maroons'.<sup>78</sup> It took a further thirteen months for Moore to announce in October 1761 that the rebellion was finally over.

According to Long<sup>79</sup> at least 1,000 people were killed in action, committed suicide, were executed or transported. He calculated the loss to the country, including damage to buildings, cane, cattle and slaves to be at least £100, 000. The final feature of the Jamaican social and economic landscape prior to the introduction of the Stamp Act is the range of taxes used in the colony, which is discussed in the next section.

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<sup>71</sup> Ibid 451-52.

<sup>72</sup> Ibid 452.

<sup>73</sup> Minutes of the Journal of Assembly of Jamaica, December 10, 1760, p.238.

<sup>74</sup> Craton, above n 38, 132-33.

<sup>75</sup> Minutes of the Journal of Assembly of Jamaica, October 11, 1760, p.181.

<sup>76</sup> Whitson, above n 33, 66.

<sup>77</sup> Craton, above n 38, 137.

<sup>78</sup> Craton, above n 38, 137.

<sup>79</sup> Long, above n 13, 462.

## 2.4 Taxation in Jamaica

The fourth and final contextual feature relevant to understanding the emergence of the 1760 stamp duty is Jamaica's previous approach to taxation. Jamaica's taxation 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.<sup>80</sup> An example provided by Long<sup>81</sup> 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 levy formed the mainstay of Jamaican revenue raising for some years. The fine, or tax, varied from year to year, creating some uncertainty. The initial deficiency law was not a revenue raising measure, but instead an attempt to balance the population. Following the treaty with the Maroons, planters increasingly incurred deficiency fines, preferring to pay rather than bear the cost of employing white labour. This was particularly prevalent among the absentee landlords, whose profits from their land was diminished by commissions to managing agents in Jamaica, and therefore had incentive to keep costs as low as possible by not employing whites. Long describes an attempt to impose a heavier deficiency tax on absentee planters but this was vehemently opposed and blocked by the British Board of Trade. In one view, the absentees were negligent in not ensuring adequate white presence to protect against slave insurrections, which was detrimental to local society and therefore it was appropriate that they bear a higher contribution in the form of tax. The absentee counter argument was that they were paying fees to local agents (attorneys) to manage their plantations.

The early 1730s, prior to the entry into the treaty with the Maroons, regular British troops were needed to support the local militia and in 1733 and 34 a number of tax laws were passed to raise funds for, inter alia, the subsistence of troops<sup>82</sup>. These taxes included poll taxes on slaves, a tax on traders and rents from houses as well as a tax on specific officers. A 1734 law provided for a higher tax on slave and free coloured tradesmen, which Harris suggests<sup>83</sup> is evidence of the concern that the use of cheaper coloured tradesman would exacerbate the imbalance in population. Throughout the Seven Years War, Jamaica had continued to levy charges under the Deficiency Act, supplementing it with additional imposts. Harris<sup>84</sup> provides the example of the 1757 levy which followed the pattern of the 1733 Act and also included "a tax by the poll on trade super cargoes and masters of vessels in the out ports and on offices and rents

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<sup>80</sup> Peter Harris, *Income Tax in Common Law Jurisdictions*, (Cambridge University Press, 2006), 249.

<sup>81</sup> Long, above n 13, 381.

<sup>82</sup> Ibid 249-50.

<sup>83</sup> Ibid 250.

<sup>84</sup> Ibid 267 by reference to NA CO 139/19, 20.

and applying the same to several uses". In 1758 a tax on carriages was added.<sup>85</sup> The West Indies were similar to the southern mainland American colonies in their heavy reliance on poll taxes as a revenue source, although with greater emphasis on slaves.<sup>86</sup>

Although the Deficiency Act had evolved into a measure specifically to raise tax revenues, the Governor, attempted to use it as means of rewarding resident planters in Jamaica during Tacky's Rebellion in 1760 by giving a fifty percent discount on the tax. The British parliament considered that this constituted unequal taxing of resident and absentee planters thus did not give support for this measure. Absentee planters were not in favour of this either. This irked the governor who stated<sup>87</sup>:

It appears by the agent<sup>88</sup>, Mr. Stanhope's account that the gentlemen of the island who are in England, do for their little services they may render this country make a charge of their expenses for their meetings at taverns and coffee houses on many of the business of this island as they expect to be part for these trifling occasions, it cannot be deemed wrong that gentlemen, these should be paid for such extraordinary services.

This underscores the highly political nature of taxation and in particular the complex power plays associated with the introduction of new forms of tax. The paper now turns to the specifics of the 1760 Jamaican Stamp Act including its coverage and operation.

### 3 THE JAMAICAN STAMP ACT

The preceding discussion sets the scene for the introduction of the Jamaican Stamp Act which was passed on the 19 December 1760, effective 1 March 1761.<sup>89</sup> The act was entitled "An Act for raising Tax by a Duty on Vellum Parchment and Paper ascertained by Stamps and applying the same to Several Uses". The extra revenue was required to strengthen the militia, in response to Tacky's Rebellion.<sup>90</sup> The preamble to the act specifically acknowledges that previous attempts to raise revenue to support government were inadequate making reference to the 'present extraordinary Exigencies and Contingencies'.

The legislature in Jamaica at the time comprised three institutions. The governor was head, as the representative of the British crown. A Council, comprising twelve gentlemen appointed by the King, acted as an upper house. The lower house, the Assembly, comprised representatives elected by the freeholders of Jamaica. The tensions between the resident and absentee planters were evident in the discussion of the proposed bill in the Jamaican Assembly:

<sup>85</sup> Ibid 267 by reference to NA CO 139/19, 42.

<sup>86</sup> For a discussion of slave taxes in the American colonies, see Kevin Outterson, 'Slave Taxes' in Tiley, J (Ed.) *Studies in the History of Tax Law*, Vol. 1, (Cambridge University Press, 2004), 263-282. See also Robin Einhorn, *American Taxation, American Slavery*, (University of Chicago Press, 2006).

<sup>87</sup> Minutes of Jamaica Council of Assembly held on December 18, 1760 at St Jago de la Vega, document 42.

<sup>88</sup> In the eighteenth century, each of the American and West Indian colonies was represented by an agent in London, acting as parliamentary lobbyists and reporting back to the respective Colonial governors.

<sup>89</sup> NA CO 139/21. The only version of the act the authors were able to obtain is extremely hard to decipher being closely hand written with no breaks or section numbers.

<sup>90</sup> Spindel, above n 8, 210.

We think it very extraordinary, that, upon the hearing before the lords of the trade, concerning our stamp bill, which passed the legislature unanimously, any gentlemen in England should, because they have properties here, take upon them to determine, that the bill was unnecessary; and assert, contrary to our experience that it would be ineffectual: Whatever those gentlemen may think of themselves, we do not by any means allow them to be competent judges of the expediency of laws that have passed the legislature; we therefore desire, that you will take no instructions from any gentleman in England, relative to the affairs of this island, unless you are directed by the committee to do so.<sup>91</sup>

The act stipulated an end date of 31 December 1761 but its operation was later extended for a further two years. There is, however, no evidence as to why it applied for such a short period of time, other than by implication due to the specific revenue needs for which it was introduced.<sup>92</sup>

The act imposed stamp duty on a range of legal, court and commercial documents as well as military commissions. Governor Moore and members of the council and assembly were appointed as Commissioners able, inter alia, to empower the Receiver General to acquire and have stamped paper of varying sizes to cover the various types of dutiable instrument. The act was very specific in relation to the size of paper and the rates applicable to each sheet; the following is the wording of this section of the act, reproduced to demonstrate fully the extraordinary detail as to size and type of paper<sup>93</sup>:

THE Sheet to be deemed a sheet and to Contain Forty Lines of Writing in each Sheet and each Line to be allowed as if Continued from one Edge of the Paper to the Contrary Edge and to Contain Twenty Eight Words in each Line and no more or on paper Commonly called or known by the names of Post Paper Pro Patria;

And Fools Cap Paper or any Paper Vellum or Parchment of the same Size one side of the sheet to be deemed a Sheet and to Contain twenty four lines in each sheet and each line to be allowed as continued from one Edge of the Paper to the Contrary Edge and to Contain twenty Words in each line and no more

Paper commonly called or known by the Names of Kings Arms Crown or Pott paper or any Paper Vellum or Parchment of the same or lesser size one side of the sheet to be deemed a sheet and to contain twenty lines of writing in a sheet and \*

1	For stamping each and every sheet of paper called imperial or Royal Paper of the same size	Three Shillings and nine pence for stamping
2	For stamping Paper commony [sic] called medium or Demi Paper or any Paper Piece or Skin of Vellum or Parchment of the same Size	Two Shillings and Sixpence

<sup>91</sup> Journal of Assembly of Jamaica, November 7, 1760, pp.199-200.

<sup>92</sup> Oats and Sadler, above n 6, 67-75.

<sup>93</sup> As noted earlier, the only copy of the act the authors were able to obtain was difficult to decipher. The transcription here is that of the authors.

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 His Majesty's Service the same appearing by a Certificate produced from the 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 legislative council and assembly, who were then empowered to appoint someone "to Execute and perform the Duties and Trusts hereafter required" The Receiver General 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.<sup>94</sup>

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<sup>94</sup> See Oats and Sadler, above n 6.

The act also contained an interesting array of penalties for non compliance<sup>95</sup>:

<b>Breaches</b>	<b>Penalties</b>
1 Receiver general not giving receipt or accountable for stamp papers bought	Five Hundred Pounds
2 <b>Persons Engrossing on paper without being Stamped</b>	
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 publick Office or Employment is intituled 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

<sup>95</sup> These were more comprehensive than the earlier colonial acts in Massachusetts and New York, see Oats, and Sadler above n 6, 67-75. The numbering in this list is the authors' own.



- 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
- 3 **Persons Counterfeiting the Stamp to be deed guilty of Felony**
- 3A If any Person or Persons whatsoever shall at any Time or Times hereafter Counterfeit or forge any Stamp or mark to resemble any stamp or mark which shall be provided or made in pursuance of this Act or shall Counterfeit or resemble the Impression of the same upon any Paper Parchment or Vellum thereby to Defraud the publick of any of the Duties hereby granted or shall utter Vend or sell any Paper Parchment or Vellum with such Counterfeit Mark or Impression thereupon knowing such mark or Impression to be Counterfeited
- 4 Every Foreigner who shall be Naturalized in this Island shall be obliged to take or procure a certificate
- Pay to the Receiver General the Sum of five Pounds over and above the duty
- Convicted as felon and shall suffer death without the benefit of a clergy
- Penalty of twenty pounds

One particularly interesting and unique feature of the Jamaican stamp act is a set of provisions specifying how the money raised was to be expended. In addition to military purposes there 'were grants to various parishes for 'maintaining sick and poor persons'. There were also some rather curious grants, for example one of £118 15s 'to the person that shall win the race to be run on the Race Course of Saint Iago De La Vega ... to Encourage the Breed of good and Large Horses', and two £5 per annum annuities to specified individuals".<sup>96</sup>

A tantalizing glimpse of the impact of the workings of the Jamaican stamp act and its impact can be found in the testimony of two witnesses before a British Parliamentary Committee (hereafter the Stamp Committee), established in 1766 to examine the

<sup>96</sup> Oats and Sadler, above n 6, 67-75: by reference to NA CO 139/21.

failure of the imperial stamp act of 1765<sup>97</sup>. A summary of the oral evidence of the witnesses is contained in a document held at the British Library<sup>98</sup>. The committee was chaired by Mr Fuller and on June 17, James Carr, a Jamaican merchant and attorney, gave evidence in relation to the Jamaican stamp act. James Carr confirmed that the tax had been introduced as a direct consequence of Tacky's rebellion and was questioned in relation to the workings of the act in terms of what documents it applied to and also the manner of its collection. Carr was adamant that the most problematic aspect related to it being 'unequal', by which he meant that it impacted most heavily on the poor, primarily as a consequence of its application to law suits, saying 'I have myself paid from 300 to 500 per annum for stamps on law suits'<sup>99</sup>, and later stated that considerably more than half the revenue raised by the stamp act came from this source. Carr dismissed the suggestion that one possible benefit of the stamp duty on law suits was to check the 'litigious disposition', repeating that poverty was the problem, not any 'litigious disposition'.

Carr also alluded to the difficulties in administering the act in light of the geographical distances involved, which was also a problem with the Imperial stamp act imposed on the British colonies in both America and the West Indies in 1765<sup>100</sup>.

There was some questioning by the Committee regarding the reasons for the repeal of the Jamaican Stamp Act, and despite the insistence of the questioner that the repeal would have been occasioned by the heavy tax on militia commissions and justices of the peace, Carr remained adamant that it was the 'oppression of the poor' that prompted its repeal. According to Carr, the Jamaican Stamp Act produced gross annual revenue of £18, 000, net from £11, 000 - £12, 000.

The second witness to the Stamp Committee was James Irwin, a planter, who was a Member of the Jamaican Assembly. Irwin supported Carr's testimony that the act was 'unequal and burthensome because the money was principally raised by law suits which fall on the poor'<sup>101</sup>. He also stated that the stamp act 'made the proceedings dilatory on account of mistakes and frauds'.<sup>102</sup> The concern of the Stamp Committee was the potential problems for the Imperial stamp act, and the reason for the questioning of the two Jamaicans was to probe the problematic aspects of the Jamaican Act. Irwin observed that the Imperial act, being more complex with a wider range of provisions including forfeitures and penalties, would be even more difficult to enforce than the Jamaican act had been.

Irwin informed the Stamp Committee when questioned about the amount of duties on legal proceedings, that the only duty at the rate of £10 was that imposed on Commissioners. When asked whether this would be cause for complaint, he responded 'so far from it that they would consider as the getting them at a cheap rate'<sup>103</sup>, although later conceding that there were complaints about the duty on commission subsequent to the discharge of the debt for which the stamp proceeds were required to fund.

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<sup>97</sup> Lynne Oats, and Pauline Sadler, 'Accounting for the Stamp Act Crisis', (2008) 35:2, *Accounting Historians Journal*, 101-144.

<sup>98</sup> BM Add Ms 33030.

<sup>99</sup> BM Add Ms 33030 f182.

<sup>100</sup> Oats and Sadler, above n 97.

<sup>101</sup> BM Add Ms 33030 f186

<sup>102</sup> BM Add Ms 33030 f187

<sup>103</sup> BM Add Ms 33030 f187

Irwin was also questioned as to the reason for the eventual repeal of the Jamaican stamp act and said it was because of 'the extraordinary oppression to the poorer sort of people'<sup>104</sup>. He 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 'from necessity'.

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 CONCLUSION

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. Tacky's Rebellion of 1760 threatened to ruin this status as a prized colony and the 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 one's employment, profession and 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 the fabric of a country's revenue raising, or die as failed experiments. The third is the inevitable overlay of politics, as illustrated vividly by the following address by Governor Moore to the Jamaican Assembly on 24 November 1762<sup>105</sup>:

I would not suffer the violent and factious measures of three or four among you, to prevent me from bringing this session to a conclusion in the manner I have; and I have now had the satisfaction to pass such bills as were necessary for the support of this majesty's government, and indeed all that have been presented to me; but I take this public occasion to declare, that, as I shall always despite the practices of any man who, under a false shew (sic)of zeal for the general good, shall seek, by aspersion, to weaken the

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<sup>104</sup> BM Add Ms 33030 f187.

<sup>105</sup> Journals of the Assembly of Jamaica, November 24, 1762, p. 384.

king's authority in my person, that he himself may maintain an undue 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 this island, I do with the advice of his majesty's council, in his majesty's name, prorogue this general assembly unto Tuesday, the 4th day of January next, and its prorogued accordingly.

**APPENDIX**

	<b>Dutiable documents</b>	<b>Duty Payable</b>
1	Grants or Letters patent / excepting of Kings Land for every Nomination therein under the Seal of this Island or of any Profit Advantage Honor Dignity Preferment or Promotion or Exemplification of the same	Five Pounds
2	Pardon of any Crime, Sum of Money or Forfeiture of any Warrants of Reprieves Relaxation from any Punishment or other Forfeitures	Five pounds
3	Order for Lands or any other Beneficial Order under the Sign Manual or Seal at Arms of * the Governor for any Sum exceeding twenty Pounds	Two Shillings and Sixpence
4	Grant Commission, Warrant or Appointment from the Governor for any Office or Employment of the Value of one hundred Pounds per annum or upwards	Five pounds
5	Benefice or Church Living	Ten pounds
6	Admittance of any Attorney Sollicitor, Clerk, Advocate, Proctor or Notary or other Officer in any Court	Ten Pounds
7	Publick Attestation to any Appeal from the Court of Admiralty, the Court of Chancery or the Court of Errors or the Supreme Court of Judicature	Five pounds
8	Any paper skin, vellum or parchment on which Commission of General Officer of the Militia is written or printed	Ten Pounds
9	Any paper skin, vellum or parchment on which Commissions of Field Officer or of any Person who shall rank as such of the said Militia shall be written or printed	Five Pounds
10	Any paper skin, vellum or parchment on which Commission of Captain shall be written or printed	Two Pounds ten Shillings
11	Any paper skin, vellum or parchment Commission of Subaltern Officer of the said Militia shall be written or printed	One Pound five Shillings
12	Every piece or sheet of paper skin, vellum or parchment on which Recognizance shall be written	Five Shillings
13	Every piece or sheet of paper skin, vellum or parchment on which Special Bail shall be written	Five Shillings
14	Every piece or sheet of paper skin, vellum or parchment on which any Commission shall issue out the Court of Chancery/Commission of Rebellion upon Process excepted or out of the Supreme Court or any other Court of Judicature shall be written or printed	Ten Shillings
15	Affidavit or any Copy of an Affidavit that shall be filed and read in any Court. Affidavits taken before Officers of the Customs or before any Justice of the Peace Pursuant to any Act for laying Taxes or relating to the Execution of their Duty as Justices or to any Debt under Forty Shillings	Two Shillings and Sixpence
16	Notice, Citation, Petition, Protection Rule Order or Office Copy filed , read or granted in any Court	Two Shillings and sixpence

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 of Judicature	Two Shillings and Sixpence
25	Charter Party, Policy of Insurance protest, Letter of Attorney or any other Notarial Act	Two Shillings and Sixpence
26	Bill of Loading or Receipts for Goods, Wares Merchandizes to be Exported	Seven pence halfpenny
27	Bond to be Executed between Party and Party	Five Shillings
28	Penal or Security Bond to His Majesty, his Heirs and Successors	Two Shillings
29	Certificate Permit or Cockett from the Receiver General Controuler, Secretary, Naval Officer, Collector or his or their Lawfull Deputy or Deputies or from any other officer of any Court of Judicature or public Office or from any Clerk of the Peace or Vestry of any Precinct or Parish excepting such as relate to Taxes or any Certificate of Marriage	One Shilling and three pence
30	Dockett Extract or Paragraph out of any public Office	Seven pence halfpenny
31	Demurrer, Pleas, Replications or Rejoinder filed in or Deposition or Interrogatory taken by Commission Issuing out of any Court	Two Shillings and Sixpence
32	Judgment by any officer belonging to any Court	Five Shillings
33	Platt or Return which shall be returned into any Court or Office or any Copy of any Platt out of any public Office	One Shilling and three pence
34	Probate of any Will	Ten Shillings
35	Precept from the Provost Marshall Required to issue and singly every Writt	Seven pence half penny
36	Passport or Lett, Pass for ships or Vessels departing the island	Two Shillings and sixpence
37	Passport or Lett pass of Vessells coasting about the Island	Five Shillings

38	Subpena Attachment or Dodimus Issuing out of the Court of Chancery	Ten Shillings
39	Subpena Issuing out * of the Supreme Court or any Inferior Court of Judicature	One Shilling and three pence
40	Copy of Toll signed by a Clerk of the Peace	Two Shillings and sixpence
41	Commission for a flag of Truce	Ten Pounds
42	Commission or Warrant of Brigade, Major Adjutant General adjutant muster master or Commissary	Five Pounds for every Commission
43	Masters of Vessels to give Security in the Secretary's Office not to Sign any Bills of Lading unless Stamped of Captain or Lieutenant of the Train	One pound five Shillings (security)
44	Masters of ships or Vessells trading to or from this island shall and they are obliged and required to give Security in the Secretary's Office that they or any person for them with their privity or consent shall not from and after the first Day of March next Sign any Bill of Loading or Receipt for any Goods, Wares or Merchandizes to be Exported other than such as are Stamped in the manner required by this Act and the Secretary of this Island is hereby empowered and required to take such Security by inserting the same in the Condition of the Bonds of Masters of Vessells giving Security in his Office	Ten Pounds (Security)
45	Certificate of Naturalization and	Ten Pounds
46	Contract of marriage among the Jews vulgarly called a Kettubah	Ten Shillings