Excerpt from the Sugar Act (1764)

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 whereas it is just and necessary, that a revenue be raised, in your Majesty’s said dominions in America, for defraying the expences of defending, protecting, and securing the same; we, your Majesty’s most dutiful and loyal subjects, the commons of Great Britain, in parliament assembled, being desirous 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 herein after-mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King’s most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the twenty ninth day of September, one thousand seven hundred and sixty four, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs and successors, for and upon all white or clayed sugars of the produce or manufacture of any colony or plantation in America, not under the dominion of his Majesty, his heirs and successors; for and upon indigo, and coffee of foreign produce or manufacture; for and upon wines (except French wine;) for and upon all wrought silks, bengals, and stuffs, mixed with silk or herbs of the manufacture of Persia, China, or East India, and all callico painted, dyed, printed, or stained there; and for and upon all foreign linen cloth called Cambrick and French Lawns, 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 heirs and successors, the several rates and duties following; that is to say, For every hundred weight avoirdupois of such foreign white or clayed sugars, one pound two shillings, over and above all other duties imposed by any former act of parliament.

Questions

1. What is the purpose of the Sugar Act?

2. What items are being taxed?

Excerpt from the Stamp Act (1765)

WHEREAS by an act made in the last session of parliament, several duties were granted, continued, and appropriated, towards defraying the expences of defending, protecting, and securing, the British colonies and plantations in

America: and whereas it is just and necessary, that provision be made for raising a further revenue within your Majesty’s dominions in America, towards defraying the said expences: we, your Majesty’s most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, have therefore resolved to give and grant unto your Majesty the several rates and duties herein after mentioned; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King’s most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That from and after the first day of November, one thousand seven hundred and sixty five, there shall be raised, levied, collected, and paid unto his Majesty, his heirs, and successors, throughout the colonies and plantations in America which now are, or hereafter may be, under the dominion of his

Majesty, his heirs and successors, For every skin or piece of vellum or parchment, or sheet or piece of paper, on which shall be ingrossed, written or printed, any declaration, plea, replication, rejoinder, demurrer, or other pleading, or any copy thereof, in any court of law within the British colonies and plantations in America, a stamp duty of three pence.

Questions:

1. What is the reason for the Stamp Act?

2. When was it enacted?

3. Who is in control of the colonies and plantations in America?

4. What is to be taxed?

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| The Stamp Act Riots & Tar and Feathering |
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*"The question was never the immediate amount of taxation that the British were asking of the colonists. The question was whether the British had the right to do it at all. We're talking about people [the American colonists] with enormous sensitivity to the dangers of power. If you conceded the right to Parliament to tax and if there was no check on it, no limit, it could go on indefinitely. You could be bled white. The power to tax was the power to destroy."*—Pauline Maier, ScholarContrary to popular impression, taxes in America existed throughout the colonial period prior to the American Revolution. Colonial governments relied on a variety of taxes to support themselves including poll, property and excise taxes. The great Boston patriot, Samuel Adams, was himself a tax collector, though not a very good one. His accounts were [sterling]8,000 in arrears at the time The Stamp Act was implemented.What outraged colonists was not so much the tax as the fact that it was being imposed from England. Reaction to the Stamp Act in the colonies was swift and, on occasion, riotous. In Virginia, Patrick Henry made a reputation for himself in a bold speech before the House of Burgesses. "Caesar had his Brutus, Charles I his Cromwell," he said. "May George III profit from their example."In Massachusetts, rioters ransacked the home of the newly appointed stamp commissioner, Andrew Oliver. He resigned the position the next day.

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Threatening or attacking the Crown-appointed office-holders became a popular tactic against the act throughout the colonies. Though no stamp commissioner was actually tarred and feathered, this Medieval brutality was a popular form of 18th century mob violence in Great Britain, particularly against tax collectors. Tarring and feathering dated back to the days of the Crusades and King Richard the Lionhearted. It began to appear in New England seaports in the 1760s and was most often used by patriot mobs against loyalists. Tar was readily available in shipyards and feathers came from any handy pillow. Though the cruelty invariably stopped short of murder, the tar needed to be burning hot for application.By November 1, 1765, the day the Stamp Act was to officially go into effect, there was not a single stamp commissioner left in the colonies to collect the tax. |

**Forms of Taxation in Canada**

Taxation is a mechanism used by all levels of government in Canada to collect revenue in order to finance government programs and services. Taxation is a compulsory payment imposed on individuals, businesses, organizations, and property.

Taxation comes in many different forms. The following lists a few of the different types of taxes in Canada:

* **Personal Income Tax**: Both the federal and provincial/territorial governments impose annual personal income taxes on individuals, which represent the largest portion of government revenues. Generally speaking, income tax is a charge on an individual’s annual income or the amount of money they have earned over the course of the year. This would include such things as wages, capital gains (income earned from selling a personal asset, such as real estate and stocks), and subsidies (such as welfare and unemployment assistance).
* **Corporate Tax**: Federal and provincial governments also collect annual corporate or business taxes, which is a charge on the earnings and capital of businesses. Earnings are generally considered gross revenues less expenses; in other words, companies only pay taxes on their profits, rather than on the total amount of money they collect on the sale of their products.
* **Property Tax**: This is a tax on property, usually real estate, owned by individuals and businesses. Under this type of tax, people usually pay an annual sum equal to a certain percentage of the value of their property. Property taxes are commonly found at the municipal level of government in Canada.
* **Sales Tax**: Another common form of taxation in Canada is sales tax, which is a charge on the exchange of goods and/or services between individuals and organizations. When one party sells a good or service to another party, a sales tax must be paid to the government. The Goods and Services Tax (GST), as well as the various provincial sales taxes, are examples of this sort of taxation.

Questions:

1. How are Canadians taxed nowadays?
2. What have you heard about taxation from friends/family/the media?
3. Why are there so many different types of taxes?