One cause of the American Revolution

— this Act of Parliament —

Revenue (or Sugar or Molasses) Act
(1764)

Parliament in this Act first taxed the colonies for revenue instead of merely to regulate trade. Part of the revenue would help support a British garrison of between 6,000 and 10,000 soldiers in the colonies.

Parliament halved the old unenforced 6 pence/gal. duty on foreign molasses imported into the colonies, to 3 pence/gal., but British customs officials and the British navy would enforce this new import duty. (A 6 pence duty on foreign molasses would discourage trade while a 3 pence duty would encourage it, Parliament reasoned, and thus increase actual revenue.) In 1766 Parliament cut this duty to about one penny/gal., which the colonists paid, since that was about what they had been paying British customs collectors not to enforce the higher duties.

This Act doubled taxes on European goods shipped to the colonies via England as the 17th-century Navigation Acts required. Those Acts also listed certain "enumerated articles" which the colonists must send only to England if sold outside the colonies. To this list the Revenue Act added furs, potash, iron, and lumber – all major colonial exports to Europe. British merchants in turn resold these items to Europe at higher prices.

Colonial shippers leaving colonial ports, even if only for intercolonial trade, had to file detailed manifests declaring their cargoes and post high bonds to guarantee payment of import duties on foreign molasses. Compliance cost time and money because customs houses were few and far between. Almost all colonial trade occurred by sea where possible, due to poor roads.

Ships and cargoes violating the Revenue Act were liable to seizure by customs officials in port and by the British navy at sea. In such seizures the burden of proof lay on shippers to show that they had complied rather than on the seizer to show they had not. These cases were tried before a judge appointed by London in a juryless admiralty court in distant Halifax, Nova Scotia, the British naval headquarters in North America.

Ships and cargoes condemned under the Revenue Act were sold at auction. The customs officer involved, the royal colonial governor, and the British home government received one third of the auction price of ships and cargoes seized in port. The British naval officers involved and the British home government each received half of the auction price of ships and cargoes seized at sea. The Revenue Act almost totally exempted customs and naval officers from countersuit by shippers for wrongful seizure.
**Rights of Englishmen Violated**

- **No taxation without consent**
  - Taxation without consent is oppressive.  
    (I Sam. 8:11-18)

- **No standing army in peacetime without consent**
  - A local constabulary suffices for civil government to fulfill its lawful functions.  
    Rulers who maintain standing armies in peacetime exceed these Biblical limitations and oppress their subjects.*  
    Conformity to Biblical morals deters foreign aggression better than a standing army in peacetime.  
    (Lev. 26:3, 6-8; Deut. 19:11-12; 17:16, 18-20; 28:10; Josh. 11:6, 9; I Sam. 8:7, 9-12, 18; II Chron. 9:25, 28; 10:3-4; 11:5-12; 12:1-5)
  - *This does not prohibit a standing peacetime navy or air force, nor universal military training, a national guard, or national reserves.  The difference is that rulers could oppress their subjects much more easily with a standing army than with a standing navy or air force.  It also allows maintaining garrisons in foreign lands, financed by tribute levied on the occupied states.

**Rights of Englishmen Violated**

- **Innocent until proven guilty**
  - Testimony of two or three concurring witnesses is required to convict.  
    (Num. 35:30; Deut. 17:6; 19:15; I Tim. 5:19)

- **Due process before seizure of property**
  - Defendants receive an impartial court hearing before seizure of their property in judgment against them.  
    (Ex. 21:22; 22:7-9; Lev. 19:15; Deut. 1:16-17; 16:18-20; 17:8-11)

- **Speedy trial**
  - Trials occur immediately in the Bible.  
    (Num. 15:32-36; Josh. 7:19-25)

- **Trial by jury of peers**
  - Israel had a district, appellate, and supreme court system.  Cases were tried first in the home locale before juries of peers who were all equal before the law.  
    (Ex. 18:20-26; Num. 35:24-25; Deut. 1:12-17; 16:18; 17:8-9)

- **Liability for unlawful seizure**
  - Those who wrongfully seize another's goods pay fines from two to five times the value of the goods seized, depending on the type of goods seized.  
    (Ex. 22:1, 4-9, 14)