

THE COLONIAL SINEWS OF IMPERIAL POWER: THE POLITICAL ECONOMY OF JAMAICAN TAXATION, 1768-1838

[This is the Author's Original Manuscript [AOM] of an article to be published by Taylor & Francis in *Journal of Imperial and Commonwealth History* in 2017/18. Please do not reproduce or cite]

Word count: 8,084 (main text, including footnotes)

706 (appendices)

Abstract: This article examines the links between slavery, the state and society in Jamaica between 1754 and 1839, using a new data-set to establish levels of taxation and spending between these dates. It argues that these levels were higher than has generally been accepted, both in absolute terms and relative to the size of the population and the economy, and that fiscal and military state structures were backed up by a sophisticated and effective system of public credit (from 1786) and paper money (from 1821). This all enabled the island to make an important but underrated contribution to British imperial power in the region in this period. Examining the nature of spending and taxation demonstrates, however, that they were accepted by local white elites because they went with the grain of 'creole society' in the island and served their priorities, in particular the management of the enslaved population. This proved effective until the early nineteenth century, when the economic burden grew so excessive that planters were unable to resist pressures for emancipation, suggesting that even failed slave revolts eventually helped to undermine the viability of the slave society in the West Indies.

Keywords: Jamaica; state formation; empire; creole society; slaves; Emancipation

In 1754 the Board of Trade noted that the assembly in Jamaica had spent £57,848 or more since 1743 on fortifications around the town and harbour of Kingston, ‘[but] the whole art of engineering seems to have been employed’, they concluded, ‘in making them as expensive as they are defenceless’.¹ There were fundamental flaws in one of the two forts that guarded the harbour, for example, which was ‘so defenceless a work (being very unskilfully designed at first) that it is not worth repairing’. Governors endlessly argued that the planters and merchants were not pulling their weight when it came to matters of imperial defence, preferring to abandon both the responsibility and the cost to the imperial government. On the other hand, the Jamaican historian and planter Edward Long estimated that in this period the assembly had also spent £7,200 building barracks for troops, about £1,100 constructing a fortified magazine for arms and ammunition, some £38,000 on armed sloops for coastal protection, and £27,000 subsisting prisoners of war, and well over £180,000 supporting the imperial garrison.² Though relatively small by the standards of imperial spending these were nevertheless considerable burdens in a population barely one hundredth the size of Britain, though because Jamaica’s colonial financial records no longer exist, this has been impossible to quantify. As a result, it has been impossible to assess which side is to be believed.

This article identifies a replacement for these records, the financial data printed by the assembly of Jamaica in its journals between 1769 and 1839, and uses these accounts to reconstruct the patterns of taxation and expenditure in the island at the height of the slave system. It shows that revenues increased considerably in the late eighteenth century from a low base, and that from the 1790s between three and five percent of the island’s economic output was collected in taxation. This was reluctantly tolerated by planters and merchants in the island because the taxes were approved by their own elected assembly, were initially absorbed by demographic and economic growth, and were mainly spent in ways that suited their interests. ‘The men of property in this island pay an ample contribution in order that it may be protected’, wrote Long in 1774, ‘not so much from the French and Spanish as against the machinations of the many thousand slaves, which ... grow the more formidable from their multitude’, and well over seventy percent of taxes up to the 1830s were spent either on policing the enslaved black population or subsidising the plantation sector.³ This process relieved the imperial government of a significant part of the cost of its military, commercial and humanitarian policies, especially in the 1820s and 1830s, and suggests that the island therefore made an important contribution to the projection of imperial power..

-I-

In this period Jamaica was the largest and the most developed island in the British West Indies, dominated by a small but cohesive elite of white planters and merchants who monopolised political, economic and social power at the expense of the mass of the population, who were kept in resentful subordination by brutal violence and the practice of social and cultural discrimination. Captured from Spain in 1655, its population rose from virtually nothing to about 87,000 by the 1720s and 180,000 by the 1760s, and continued to expand to a peak of about 370,000 in 1808 when the slave

¹ National Library of Jamaica, MS 40, Report to the Board of Trade, 1754.

² British Library [hereafter BL] Add MS 12435 f. 20v-21r

³ Edward Long, *The History of Jamaica, or, General survey of the antient and modern state of that island* (3 vols., London, 1774) vol. i, 309-10

trade was abolished.⁴ The bulk of the population were black slaves imported from West Africa to work on the sugar and coffee plantations that spread across the island from the late seventeenth century. Its production of sugar, molasses, rum, indigo, cotton, coffee, logwood and other tropical commodities rose in proportion. Sugar exports grew from about 670,000 cwt per year in the 1760s to around 1.5 million cwt at their peak between 1792 and 1815, while the rise of coffee cultivation and the larger trade in slaves and manufactures to Spanish America brought in further riches. Jamaica therefore epitomised the economy, society and political system constructed in the West Indies during the long eighteenth century.

The island was also the most exposed in the West Indies to danger from without and without. For every white person there were roughly ten slaves, a ratio far higher than in most other islands, and the mountainous interior could shelter hostile runaways or ‘maroons’.⁵ A series of maroon wars in the 1730s and 1790s, and major slave revolts in 1760, 1776 and 1831, caused widespread damage and came close to toppling the entire social order. These may have failed, but the ruinous damage caused by revolts in Grenada, Dominica, St Vincent and St Lucia in the 1770s and 1790s, and the utter destruction of the French colony of St Domingue after 1791, were stark reminders to planters of the dangers of letting down their guard. They were therefore forced, however reluctantly, to take responsibility for their own defence. ‘It must be granted that the maintenance of a standing army in a commercial colony is not the most eligible nor economic plan’, Edward Long admitted in 1774, ‘and ought only to be admitted in a colony of that class when there is but little hope of settling and peopling it extensively’, but like other planters he felt there was no choice.⁶ The island and its shipping was also vulnerable to attack by French and Spanish armies and privateers, making it necessary to create a system of external defence able to defeat such efforts.

However, their efforts have not tended to receive much praise. State formation in the 1740s was marked by ‘great confusion, inefficiency and above all prodigious waste’, noted Richard Pares, ‘which would have been greater still if the assemblies had not so much disliked raising taxes’.⁷ Studies have shown that there were fundamental differences of opinion between the metropole and colonial elites concerning imperial defence and taxation, to the exasperation of the Board of Trade, the Colonial Office

⁴ For the development of Jamaica between 1655 and 1775, see Richard B. Sheridan, *Sugar and slavery: an economic history of the British West Indies, 1623-1775* (Barbados, 1974) pp. 123, 208-24; Frank Wesley Pitman, *The development of the British West Indies: 1700-1763* (London, 1967) pp. 14-38; Richard S. Dunn, *Sugar and slaves: the rise of the planter class in the English West Indies, 1624-1713* (Chapel Hill, 1972) pp. 149-87

⁵ Lowell J. Ragatz, *The fall of the planter class in the British Caribbean, 1763-1833: a study in social and economic history* (New York; 1928) pp. 218-27; Michael Craton, *Testing the chains: resistance to slavery in the British West Indies* (Ithaca, NY, 1982) pp. 67-96, 125-39, 180-223; Andrew Jackson O’Shaughnessy, *An empire divided: the American Revolution and the British Caribbean* (Philadelphia, 2000) pp. 34-43. For the Windward Islands, see above and Elsa V. Goveia, *Slave society in the British Leeward Islands at the end of the eighteenth century* (New Haven, 1965) pp. 251-62, 312-20; Bernard Marshall, *Slavery, law and society in the British Windward Islands, 1743 - 1823: a comparative study* (Kingston, Jamaica, 2007) pp. 9-40, 93-9, 208-25. Craton argues that the revolts in these islands prevented them from ever reaching their full economic potential: Craton, *Testing the chains* pp. 209-10

⁶ Long, *History* vol. ii, 69

⁷ Richard Pares, *War and trade in the West Indies, 1739-1763* (London, 1963) p. 241; Ragatz, *Fall of the planter class* pp. 142-5, 164-6; Helen Taft Manning, *British colonial government after the American Revolution, 1782-1820* (Hamden, CN, 1966) pp. 128, 248-9; D. J. Murray, *The West Indies and the development of colonial government, 1801-1834* (Oxford, 1965) pp. 4-31, 39-46

and individual governors, who were forced to compromise on essential elements in imperial policy simply in order to get some of it adopted. Examining Jamaica and the West Indies from the perspective of local elites, Frederick Spurdle, George Metcalf and others have confirmed that they could offer very powerful resistance to imperial policy and its demands for taxation.⁸ Most recently, Norman Buckley has concluded that, from the perspective of the army, ‘the principal feature of civil-military relations [in the West Indies between 1793 and 1815]... was the heightened and persistent tension between the demands of military security and the values of a slave society’.⁹ Islands such as Jamaica seemed to have been ‘diseased social organism[s]’, in Lowell Ragatz’s words, which could not even take responsibility for their own defence.¹⁰

More recent work, on the other hand, has stressed the strength and viability of these ‘creole societies’, in Edward Kamau Brathwaite’s formulation, in which English and African political, cultural and social influences were blended by local circumstances into a workable norm.¹¹ Christer Petley, Trevor Burnard and others have argued that whites in Jamaica were able to create a relatively stable society that controlled slaves through efficient political and legal structures, including prisons and workhouses that, in Diana Paton’s words, ‘bureaucratized, routinized and rationalized punishment’.¹² Andrew O’Shaughnessy has identified important moments of cooperation, where the assembly of Jamaica subsidised the pay of imperial regiments and military auxiliaries, built fortifications and barracks, supported local privateers and otherwise helped to advance imperial policy in the region.¹³ Nor is such a colonial ‘fiscal-military’ state inherently improbable. Similar processes were at work in Massachusetts before 1776, amounting to a ‘financial revolution’, while Anglo-Protestant elites in Ireland created extensive fiscal and military structures that supported their own ends, and those of the British imperial state, at the same time.¹⁴ ‘As part of that empire and enterprise, though not officially a part of that state’, Ivar McGrath concludes, ‘the separate, though dependent, kingdom of Ireland played a key, if understated, role’.

⁸ George Metcalf, *Royal government and political conflict in Jamaica, 1729-1783* (London, 1965), esp. pp. 234-7; Frederick G. Spurdle, *Early West Indian government: showing the progress of government in Barbados, Jamaica and the Leeward Islands, 1660-1783* (Palmerston North, New Zealand, 1962) pp. 33-75, 212. For Greene, see for example, Jack P. Greene, ‘The Jamaica privilege controversy, 1764-1766: an episode in the process of constitutional definition in the early modern British empire’, *Journal of Imperial and Commonwealth History*, 22 (1994) pp. 16-53

⁹ Roger N. Buckley, *The British Army in the West Indies: society and the military in the revolutionary age* (Gainesville, FL, 1998) p. 200

¹⁰ Ragatz, *Fall of the planter class* pp. vii-ix; Pitman, *West Indies* p. 39

¹¹ Kamau Brathwaite, *The development of Creole society in Jamaica, 1770-1820* (Oxford, 1971), esp. pp. xiii-xvi, 296-311

¹² *Ibid.* pp. 21-2, 266-95; Goveia, *Slave society* pp. 82-94, 152-202, 311-24; Christer Petley, *Slaveholders in Jamaica: colonial society and culture during the era of abolition* (London, 2009) pp. 35-67; Trevor G. Burnard, *Mastery, tyranny, and desire: Thomas Thistlewood and his slaves in the Anglo-Jamaican world* (Jamaica, 2004) pp. 70-90; Diana Paton, *No bond but the law: punishment, race, and gender in Jamaican state formation, 1780-1870* (Durham, NC; London, 2004) p. 69

¹³ O’Shaughnessy, *An empire divided* pp. 43-57, 185-200

¹⁴ Charles McGrath, *Ireland and empire, 1692-1770* (London, 2012), quotation on p. 2; Patrick Walsh, ‘The fiscal state in Ireland, 1691-1769’, *Historical Journal*, 56 (2013) pp. 629-56; William Pencak, ‘Warfare and political change in mid-eighteenth century Massachusetts’, *Journal of Imperial and Commonwealth History*, 8 (1980) pp. 51-73; Julian Gwyn, ‘Financial Revolution in Massachusetts: public credit and taxation, 1692-1774’, *Histoire Sociale/Social History*, 17 (1984) pp. 59-77; Alvin Rabushka, *Taxation in colonial America* (Princeton, 2008) pp. 582-601, 769-79

It has been impossible so far to judge this for Jamaica, however, because the records needed to reconstruct patterns of taxation and spending were almost entirely lost in the Kingston earthquake of 1907. ‘We need to recognise that they once existed ... [but] very little remains from the business of sustaining a garrison of regular troops’, notes James Robertson, in his definitive survey of Jamaican archives.¹⁵ Richard Sheridan tried to use secondary sources to calculate the economic burden of the state on West Indian societies between 1655 and 1775, and concluded that in Jamaica it was negligible, but in general the question has largely been ignored.¹⁶ This article uses the summaries of annual accounts printed in the journals of the assembly in the island between 1768 and 1839, the last year of apprenticeship or unfree labour, to reconstruct its patterns or political economy of taxation and spending. The next section demonstrates that it was substantial, especially after 1790, but was spent almost entirely on maintaining slavery and the plantation system of the island, and thus was largely accepted by the planters and merchants who paid it.

-II-

At the heart of the Jamaican fiscal-military state was the assembly, composed of about forty planters or merchants, who had the sole right to vote taxation and had by the 1750s successfully asserted their complete control over collection and disbursement.¹⁷ The governor and council disposed of a permanent revenue of J£8,000 per annum but this was increasingly outweighed by the ‘annual funds’ voted by the assembly each year, and drawn up by a standing committee of the assembly called the commissioners of public accounts. ‘In all essence’, notes Spurdle, ‘it was the Treasury Board of the island’, negotiating with contractors for various civil and military tasks, auditing the accounts of the island, and setting out financial and fiscal policy.¹⁸ Cash itself was received, held and paid out by the island’s receiver-general, who explained to the governor in 1832 that ‘the office is one of very great responsibility’, adding that ‘I am my own cashier [and] am accountable for all deficiencies’.¹⁹ He dealt in turn with various imperial and colonial officials concerned with revenue, and with standing committees of the assembly such as the commissioners of forts, who were charged with the construction and maintenance of barracks and fortifications.²⁰ These were the foundations of an increasingly large and intrusive colonial fiscal-military state.

Levels of taxation and spending in Jamaica had been growing since the beginning of the eighteenth century, as shown in **Figure 1**, which is derived from the accounts that governors occasionally sent back to the Board of Trade. Revenues rose from roughly

¹⁵ James Robertson, ‘Jamaican archival resources for seventeenth and eighteenth century Atlantic history’, *Slavery & Abolition*, 22 (2001) p. 116

¹⁶ Sheridan, *Sugar and slavery* pp. 470-4; Robert Thomas, ‘The sugar colonies of the Old Empire: profit or loss to Great Britain?’, *Economic History Review*, 21 (1968) p. 38

¹⁷ Agnes M. Whitson, *The constitutional development of Jamaica, 1660 to 1729* (Manchester, 1929), esp. pp. 148-67; Metcalf, *Royal government* pp. 26-9, 44-53, 118-20; Spurdle, *Early West Indian government* pp. 110-3; Brathwaite, *Creole society* pp. 40-59

¹⁸ Spurdle, *Early West Indian government* pp. 122, and 116-26. See also John Lunan, *The Jamaica magistrate's and vestryman's assistant* (St Jago de la Vega, 1828) pp. 268-70. This publication was intended to act as a work of reference for local magistrates and vestrymen, and therefore provides a useful guide to the works of central and local government in the 1820s.

¹⁹ The National Archives of the United Kingdom [hereafter TNA], CO 137/183 f. 31r. For more on the receiver-general, see Spurdle, *Early West Indian government* pp. 122-4; J.H. Parry, ‘Eliphalet Fitch: a Yankee trader in Jamaica during the War of Independence’, *History*, 40 (1955) pp. 84-98

²⁰ Spurdle, *Early West Indian government* pp. 127-40; Brathwaite, *Creole society* pp. 9-15, 26-31

J£10,000 a year in Jamaican currency (J£) in the early 1720s to J£50,000 in 1749 and J£75,000 in 1761, during the War of the Austrian Succession (1739-48) and the Seven Years War (1754-63).²¹ Expenditure also increased during the First Maroon War in the 1730s, as the assembly dispatched colonial and imperial forces into the interior to fight the maroons, and Long suggested that revenues had even hit J£100,000 in 1760, when the threat of external invasion was supplemented by internal rebellion during Tackey’s Revolt.²² Growing levels of taxation were therefore driven primarily by the need to respond to domestic threats and foreign invasion, but left an administrative residue that gradually ratcheted up overall expenditure. For example, after 1739 the assembly continued to support the subsistence of eight companies of British troops garrisoned on the island, and paid the salaries of the four white superintendents appointed as ambassadors to the maroon towns in the interior.²³ On the other hand, the population also rose in this period, from about 90,000 in the 1720s to 180,000 by the 1760s, so the actual levels of taxation per head in fact remained relatively constant at about J£0.30 per person per year in peacetime and J£0.35 in wartime, and peaked at J£0.47 in 1730 and 1761, and J£0.62 in 1760.²⁴ Taxes therefore quadrupled during this period, but demographic and economic growth meant it could all be absorbed with very little fuss, and required no great innovations from the assembly.

Far more information is available from September 1768, when the assembly began to record its yearly budgets or ‘Estimates’ in their journals, which were then reproduced when the journals were printed in the early nineteenth century. These Estimates were prepared each year by the commissioners of accounts and passed by the house after discussion, and served to assign or hypothecate the taxes raised in separate revenue bills to specific purposes over the coming year. They generally consisted of the main or ‘contingent’ spending that the commissioners anticipated, as well as debts due by the public of Jamaica to the assembly as arrears of taxation, and the debts due by the assembly to the public, which included money loaned by the public and the contingent charges of the past year that had not yet been paid off.²⁵ Most Estimates also noted the amount or balance or cash in the hands of the receiver-general that September, and from the 1790s the assembly also began recording the taxes collected in the past year and the ‘ways and means’ or quotas voted for the next year. The accounts therefore required some disaggregation before they can be used, though both Edward Long and Bryan Edwards were happy to reproduce the Estimates wholesale in their respective works as proof of the burden of taxation.²⁶ They also offer only estimated rather than actual levels of spending, and only for the period after the 1768/9 financial year up to 1838/9, when the assembly revalued its own currency to match the pound sterling.

Even these estimates, however, nevertheless indicate that there was a distinct change of pace after 1768. Average spending quadrupled during the American Revolutionary

²¹ Craton, *Testing the chains* pp. 81-101, 125-38; Pares, *War and trade* pp. 227-32, 239-63; Metcalf, *Royal government* pp. 64-75, 150-5, 177-81. For this period, £100 sterling was equivalent to J£140.

²² Long, *History* vol. i, 68-9 and TNA, CO 137/73, Moore to Board of Trade, 2 Jan. 1761.

²³ Metcalf, *Royal government* pp. 61-2; Craton, *Testing the chains* pp. 89-96

²⁴ Peacetime is taken here as 1734, 1738, 1754 and 1764 and wartime at 1725, 1730, 1746, 1761 and 1763.

²⁵ Spurdle, *Early West Indian government* pp. 110-13, 120-2

²⁶ *Ibid.* pp. 119-20. By failing to separate debts and arrears from contingent spending, they therefore – perhaps intentionally – overstated total spending, a mistake repeated in subsequent historiography. See, for example, Brathwaite, *Creole society* pp. 9-10; Spurdle, *Early West Indian government*, pp. 120.

War (1775-83), especially when natural disasters, domestic unrest and the threat of invasion coincided in September 1782, when the assembly voted at least J£240,601 for the 1782/3 financial year.²⁷ Spending fell back after the war, but was still more than double pre-war levels, and doubled again at the start of the French Revolutionary War (1791-1802) as St Domingue descended into anarchy. A brief but costly war against the Maroons from July 1795 to March 1796, and the withdrawal of the British forces in St Domingue to the Jamaica garrison in 1798, pushed the Estimates up to at least J£420,000 per year until the end of the war, and although spending fell to more reasonable levels during the Napoleonic Wars (1803-15) the need to support a large garrison meant that it still averaged about J£240,000 per year. This only fell slightly in peacetime, and even began to rise in the 1820s and 1830s, including a brief spike during the slave revolt of December 1831, known as the Baptist War, which pushed spending up to about J£565,000. Expenditure therefore increased enormously in this period, most significantly in response to black revolts that threatened the entire basis of the slave society and plantation economy in the island.

Building on Patrick O’Brien’s conclusion that examining the patterns of taxation and spending within the British state can ‘help to encapsulate its central preoccupation’, breaking down estimated spending in Jamaica between 1768 and 1839 into separate categories – the military, policing, tax collection, interest charges, loan repayments and civil expenditure – confirms that policing and defence were the main components of spending up to the 1830s.²⁸ Until 1833 the assembly subsidised military defence, including the costs of provisioning and quartering the imperial garrison – it briefly reached 5,000 men in 1800 – and the construction and maintenance of barracks, forts, batteries and other military installations.²⁹ As shown in **Figure 3**, even in peacetime these costs accounted for about 45 percent of the Estimates, and in wartime they rose to roughly 55 or 60 percent. The garrison was used more for internal policing than for external defence, to the perennial frustration of governors, since the assembly used its financial leverage to insist that troops be quartered in small groups around the island to help maintain order among slaves, even if this made no strategic sense, reduced military discipline, and caused far higher rates of sickness than if the troops had been garrisoned in healthier barracks at high elevations.³⁰ Planters were therefore willing to vote large sums for troops, when suited their interests, as in Ireland, where the Protestant Ascendancy subsidised a huge imperial garrison that was then distributed around the island in small contingents to police the Catholic Irish and crush dissent.³¹ As noted below, a further three to six percent was spent on collecting revenue, and eighty to twelve percent on paying interest and repaying loans, for sums that were mainly to be spent on the military and, increasingly, policing.

Military spending fell to only about thirty percent of total spending after 1815, and then to nothing at all after the subsidy was abolished in 1833, but the change was

²⁷ Craton, *Testing the chains* pp. 172-9; Metcalf, *Royal government* pp. 199-27; O’Shaughnessy, *An empire divided* pp. 167-74.

²⁸ Patrick K. O’Brien, ‘The political economy of British taxation, 1660-1815’, *Economic History Review*, 41 (1988) pp. 1-32. Quotation on p. 1.

²⁹ Pares, *War and trade* pp. 245-52, 262-3; Manning, *British colonial government* pp. 217-22, 235-48; Buckley, *British army* pp. 47-88, 128-31, 275-95

³⁰ Spurdle, *Early West Indian government* pp. 137-8; Buckley, *British army* pp. 16-23, 80-2.

³¹ R.B. McDowell, *Ireland in the age of imperialism and revolution, 1760-1801* (Oxford, 1979) pp. 568-9; S. J. Connolly, *Divided kingdom: Ireland, 1630-1800* (Oxford, 2008) pp. 318-24; McGrath, *Ireland and empire* pp. 83-91, 112-13

more apparent than real. Not only did imperial spending rise to compensate, from £110,000 to about £184,000 a year³², but the slack was largely taken up by increased expenditure on workhouses, prisons, and a paramilitary police directly modelled on the Royal Irish Constabulary, which had been founded in Ireland in 1814 and 1822 to address the same challenges of policing a restive and alien population.³³ Funds had always been voted by the assembly for policing or civil order, such as maintaining gaols, constructing roads, paying bounties for recapturing runaway slaves, and supporting the white superintendents in the Maroon towns, but this had never been more than ten percent of spending before the 1820s and was generally closer to five percent, rising from about J£6,900 in the 1770s to about J£24,000 in 1830/1.³⁴ From 1833/4 and 1838/9, however, it doubled to about J£50,000 per year, and was tolerated because it was used to support the constabulary and construct a new range of gaols and workhouses intended to control the black population of the island once their term of apprenticeship ended in 1838. Paton has emphasised that these policies reflected a dialogue between the assembly, the imperial government and local parishes, ‘[which] makes it essential to pay attention to the local processes by which a network of state institutions was built’, in which the willingness to vote taxation was a key element.³⁵

More than seventy percent of its budget in any given year before 1834 was therefore spent on the military, public order, and the fiscal and financial costs largely associated with that. This was lower than in Britain or Ireland, which both spent up to eighty or ninety percent in wartime between 1660 and 1815, but still shows that the central preoccupation of the assembly was the protection of the political, social and racial order against internal rebellion and, to a somewhat lesser degree, external invasion. The balance of spending was taken up by civil expenditure, which expanded from about J£11,000 in the 1770s to J£120,000 a year by the time of Emancipation, though some of this may include fiscal or military expenditures not captured in the other statistics. Much of this money was allocated for expenditures that likewise served almost exclusively the interests of the white elite in the island, such as the construction and maintenance of hospitals, schools and other public works, public health programmes such as the Kingston Hospital and Vaccine Establishment, judicial and clerical stipends, and economic bounties and subsidies.³⁶

This increase in spending also required a corresponding increase in revenue, to which the assembly responded with growing sophistication. This can be tracked from 1789, when the assembly began to print accounts of both the revenues collected in the past year and estimated receipts for the coming year. The receiver-general collected five

³² CO 142/44 f. 41v-42r; CO 142/45 f. 28v-29r; CO 142/46 f. 39v-40r; /47 f. 33v-34r. .

³³ Paton, *No bond* pp. 53-119, 191-3; William A. Green, *British slave emancipation: the sugar colonies and the great experiment, 1830-1865* (Oxford, 1976) pp. 164-76, 183-4; Howard Johnson, ‘Patterns of policing in the post-emancipation British Caribbean, 1835-95’, in David M. Anderson and David Killingray, eds., *Policing the Empire: government, authority and control, 1830-1940* (Manchester, 1991) pp. 171-4. For Ireland, see Connolly, *Divided kingdom* pp. 324-5; McDowell, *Ireland* pp. 67-70

³⁴ Paton, *No bond* pp. 19-53; Mavis C. Campbell, *The Maroons of Jamaica, 1655-1796: a history of resistance, collaboration and betrayal* (Granby, MA, 1988) pp. 152-63, 196-204; Lunan, *Vestryman's Assistant* pp. 143-5. For a comparison, see Roderick A. McDonald, ‘Urban crime and social control in St. Vincent during the Apprenticeship’, in Roderick A. McDonald, ed., *West Indies accounts: essays on the history of the British Caribbean and Atlantic economy in honour of Richard Sheridan* (Kingston, Jamaica, 1996) pp. 319-37

³⁵ Paton, *No bond* p. 17

³⁶ Brathwaite, *Creole society* pp. 268-95

categories of revenue. As shown in **Figure 4**, miscellaneous revenues accounted for less than three percent of receipts in this period, while the arrears of taxation generally made up ten percent, but more in wartime when taxes increased and the economy was disrupted. A system of public debt made up seventeen percent of spending across this period, even in peacetime, when the assembly had to refinance the debt it could not afford to pay down, while the surplus of the standing revenue was generally about five percent. The mainstays of public revenues were therefore the direct and indirect taxes, which provided almost two thirds of income across this period. The first were levied on land, rents, stock and slaves and, as **Table 2** shows, they were heaviest in wartime but fell sharply after the end of slavery in 1834. Indirect taxes included an excise on the sale of rum and other liquors, a stamp duty, and a series of fixed and *ad valorem* duties on goods and produce imported into the island from the British Isles, the United States and elsewhere, and tended to be more important in peacetime, when they made up nearly a third of revenues, compared to nearly two thirds in Britain and Ireland.³⁷ Thus, as in Barbados, ‘while English concepts [of taxation] may have been imported into the colonies (at various times), they soon developed a life of their own, according to local rather than English conditions’.³⁸

Because only estimated rather than actual spending can be tracked before 1826, it is not possible to reconstruct here the exact balance of spending, but it seems to have kept pace with expenditure until the 1790s. Despite Edward Long’s prediction that if taxes rose beyond J£100,000, as they had done in 1760, ‘it might go near to ruin the island’, by 1782/3 the assembly was collecting more than twice that sum, and this only increased in the next decade.³⁹ The burden was moderated by demographic and economic growth, as noted in the next section, and by a system of public borrowing which allowed some of these costs to be spread out over several years, and was also accepted by the planters and merchants because unpaid officials were used to collect the bulk of the direct and indirect taxes, which held down costs. Long calculated, for example, that it cost less than J£2,500 to collect revenues of more than J£60,000, ‘a circumstance very favourable to the planters, on whom the burthen principally rests’, and the costs of collecting taxes before 1834 were relatively low, as noted above, and about half the cost of the more bureaucratic structures used in Britain and Ireland.⁴⁰

This pattern of taxation and spending was fundamentally disrupted by Emancipation in 1834 and the system of apprenticeship, which lasted until August 1838. Direct taxes fell to about J£23,000 per year or nine percent of revenues in favour of indirect taxation, which shifted the burden onto the newly emancipated population in the form of higher prices and reduced standards of living.⁴¹ The political economy of spending also altered. Beyond the large sums spent on policing, civil spending rose in part to support subsidies for immigrant workers and bounties to encourage agriculture, while the assembly also began to pour money into courts, gaols, workhouses, churches and other measures needed to accommodate and control a free black population.⁴² Some

³⁷ O’Brien, ‘Political economy’, pp. 8-28; McGrath, *Ireland and empire* pp. 171-9; Walsh, ‘Fiscal state’, pp. 638-40

³⁸ For taxation before 1768, see Peter Harris, *Income tax in common law jurisdictions: From the origins to 1820* (Cambridge, 2006) pp. 146-7, 164-5, 215-16, 220-1, 248-50, 267

³⁹ Bryan Edwards, *The history, civil and commercial, of the British colonies in the West Indies* (3 vols., London, 1793-1801) vol. ii, 278

⁴⁰ Long, *History* vol. ii, 67-8; Walsh, ‘Fiscal state’, pp. 643-4.

⁴¹ Gisela Eisner, *Jamaica, 1830-1930: a study in economic growth* (Manchester, 1961) pp. 365-9

⁴² Green, *British slave emancipation* pp. 263, 270-2, 284, 309-52; Paton, *No bond* pp. 53-81

of these costs were absorbed by the imperial government, especially the compensation for former slave-owners, but the wider costs were still borne by the island. This was grudgingly tolerated by elites because these changes in spending and taxation suited their immediate interests, relieved them of most of the direct economic burden of taxation, and gave them control over these transformative social and economic changes. This therefore represented the culmination of a process of state formation that had been in train since the late eighteenth century.

-III-

Between 1768 and the abolition of the slave trade in 1808 the population of Jamaica rose from about 200,000 to a peak of 370,000. It then fell to about 350,000 in the 1830s under the brutal conditions of slavery.⁴³ The initial rise in taxation therefore occurred against a backdrop of demographic growth, which helped to absorb some of the costs. As noted above, taxation was about J£0.30 per person per year in peacetime and J£0.35 in wartime before 1768, and although the influx of Loyalist refugees and their slaves during the American Revolutionary War moderated some of the rise, taxes in 1782 still reached about £0.98 per person.⁴⁴ This fell back to pre-war levels after 1783 as the economy revived and taxation abated, but then matched and even exceeded previous wartime levels during the French Revolutionary War, representing about J£1.09 per person on average between 1795 and 1802, and peaking at J£1.22 in 1802/3. Although taxation then decreased after 1803, to J£0.77 per head during the Napoleonic Wars, the fall in the population meant that the overall burden per head only fell to J£0.64 after 1815, and even increased slightly in the 1830s, though taxes did spike briefly to J£1.17 per head during the Baptist War in December 1831. Thus, although the value of taxation rose by an order of magnitude in this period, the rise in population meant that its actual burden was only two to four times as much, though planters continued to complain about high taxes, especially as profitability fell.

A more exact measure of the burden of government in Jamaica in this period comes from considering taxation as a percentage of the island’s gross domestic product or the national income. Ragatz and Williams suggested that this began to decline after 1763, which would suggest that the colonial state began to expand at almost the same moment its economic foundations were dissolving.⁴⁵ In fact, the consensus of most recent work is that economic growth continued beyond 1763 or even 1783 until 1807, as planters expanded sugar and coffee cultivation to fill the gap left by wartime trade restrictions and devastation in St Domingue, followed by an extended era of decline after 1815.⁴⁶ Quantifying this, however, has been difficult, since trade statistics are

⁴³ Eisner, *Jamaica, 1830-1930* pp. 127-35; Pitman, *West Indies* pp. 373-8; B.W. Higman, *Slave population and economy in Jamaica, 1807-1834* (Cambridge, 1976) pp. 45-98

⁴⁴ I have chosen to calculate both taxation and national income (see below) on a per capita basis, rather than per white capita basis, both for a consistent comparison with other states and because the slaves in Jamaica, though denied agency, were arguably still part of the overall productive capacity of the island.

⁴⁵ For a historiographical summary, see Seymour Drescher, *Econocide: British slavery in the era of abolition* (Pittsburgh, PA, 1977) pp. xxi-xxvii, 3-10

⁴⁶ Ragatz, *Fall of the planter class* pp. 204-36, 286-330; Drescher, *Econocide* pp. 39-71; J. R. Ward, *British West Indian slavery, 1750-1834: the process of amelioration* (Oxford, 1988) pp. 38-45; David Ryden, *West Indian slavery and British abolition, 1783-1807* (Cambridge, 2009) pp. 216-53; Ahmed Reid, ‘Sugar, slavery and productivity in Jamaica, 1750-1807’, *Slavery & Abolition*, 37 (2016) pp. 159-82. For earnings from the entrepot trade, see Adrian John Pearce, *British trade with Spanish America, 1763-1808* (Liverpool, 2007) pp. 89-107, 238-49

incomplete and data on the internal economy of the island are lacking. The approach used here employs contemporary assessments of the volume of trade and total wealth or fixed capital of the island at certain moments and translates them into provisional figures for national income, using Gisela Eisner’s study of the Jamaican economy in 1832 find the necessary ratios.⁴⁷ This approach is not without its problems, can offer preliminary figures which suggest that taxation rose from less than one percent of national income in 1768 to about three percent after 1791, peaking at five percent in moments of crisis, indicating the limits of taxation within the colonial economy.

After the English conquest in 1655 the island enjoyed almost uninterrupted economic expansion. Although temporarily held back by the threat of the Maroons in the 1720s and 1730s, the successful conclusion of the First Maroon War in 1739 opened up the northern and western parts of the island to full-scale cultivation, bolstered by the trade in slaves and British manufactures to Spanish America.⁴⁸ The governor of the island told the Board of Trade in 1754 that the island had exported commodities worth about J£1.7 million, collecting only about J£34,000 in revenue, ‘[and] these are the heavy and grievous taxes so loudly complained of’.⁴⁹ Eisner has calculated that in 1832 the total or gross exports were only about 44 percent of national income or gross domestic product, the remainder consisting of re-exports to Spanish America, the cultivation of provisions and livestock for internal consumption, and a small industrial and service sector, which suggests that national income in 1754 was about J£3.9 million per year, and the burden of taxation less than one percent of that, though they probably doubled in wartime as spending increased.⁵⁰ Twenty years later, the governor estimated that exports had risen to J£2.1 million per year, so the national income was J£4.8 million, at a point when Trevor Burnard has estimated that the total ‘wealth’ or capital of the island was approximately £25.5 million sterling or J£35.7 million.⁵¹ This implies in turn that the income from capital was about 13.5 percent, rather than the 8.4 percent estimated by Richard Sheridan, though Burnard’s calculation that wealth in Jamaica 1754 was only J£14 million suggests a return of 27.8 percent in that year.⁵² This may mean that the period was indeed one of unbelievable economic activity, or, more likely, that the island’s economy was more heavily based on exports than it would be in 1832, and that national income was possibly only half as much in 1754 and 1774.

⁴⁷ Michael Moohr and David Eltis have similarly relied on Eisner’s calculations for their studies of Barbados and British Guiana: see David Eltis, ‘The total product of Barbados, 1664-1701’, *Journal of Economic History* 55 (1995) pp. 321-38; Michael Moohr, ‘The economic impact of slave emancipation in British Guiana, 1832-1852’, *Economic History Review* 25 (1972) pp. 588-607.

⁴⁸ For the economic situation before 1776, see Trevor G. Burnard, *Planters, merchants, and slaves: plantation societies in British America, 1650 - 1820* (Chicago, IL, 2015) pp. 61-89, 157-210; Sheridan, *Sugar and slavery* pp. 97-102, 229-32; Ragatz, *Fall of the planter class* pp. 37-80; Ward, *British West Indian slavery* pp. 80-95, 105-18; Pearce, *British trade* pp. 26-32, 52-6, 240-9

⁴⁹ TNA, CO 137/27 f. 23v-24r.

⁵⁰ See Table

⁵¹ William Clements Library, Ann Arbour, MI [hereafter CL], Henry Strachey Papers, Dartmouth volume i, 30-9; Trevor G. Burnard, “‘Prodigious riches’: the wealth of Jamaica before the American Revolution”, *Economic History Review*, 54 (2001) pp. 506-24; idem, *Planters, merchants and slaves: plantation societies in British America, 1650-1820* (Chicago, 2015) pp. 167-8. For overall economic conditions, see Sheridan, *Sugar and slavery* pp. 447-66

⁵² Sheridan, *Sugar and slavery* pp. 448-59. Sheridan’s figures would produce a national income of J£1.3 million in 1754, and J£3.0 million in 1774, with exports accounting for nearly seventy percent of that, shifting to J£4.8 million and sixty percent in 1787, and J£6.9 million and fifty-five percent in 1812, compared to Eisner’s figure of forty-four percent in 1832. In Barbados in 1664-6 and 1699-1701, the figure was closer to thirty percent: Eltis ‘Total product’ p. 329.

Continued economic growth after 1763 allowed the island to absorb, but not wholly ignore, increased spending and taxation. Taxation may have increased to nearly three percent of national income after 1776, and five percent in 1782.⁵³ Using statistics for 1787, Bryan Edwards estimated that the total wealth of the island had risen by nearly forty percent since 1774 to J£54.6 million, suggesting a gross domestic product of J£7.3 million, and that exports has increased to J£2.8 million, which would imply one of £6.4 million, with the real total probably lying somewhere in between.⁵⁴ Taking the average of these figures suggests that taxation rose from J£120,000 per year or less than two percent of national income during the peace to J£175,000 or two and a half percent up to 1795, but then doubled to J£373,000 or about five percent for the rest of the Revolutionary Wars, given the continued expansion in the economy between 1787 and 1812. Using the average of these years suggests that national income by 1800 was probably about J£8.9 million per year, indicating that the J£373,000 voted on average per year after the Second Maroon War tapped over four percent of the economy, peaking at more than five percent again when J£463,000 was raised in 1802. Within the space of thirty years the new and pressing demands of warfare had therefore forced the assembly for a few years to increase by five times, in economic terms, the burden of taxation. This was accepted, however reluctantly, as the price of social and economic stability. The examples of St Domingue, Grenada and others not doubt suggested that this was price that was ultimately worth paying.

In a survey of the wealth and resources of Britain’s imperial possessions in 1812, ‘from authentic documents and the best accessible information where no document exists’, the political economist and statistician Patrick Colquhoun applied Edwards’ valuations to an updated survey of the island to calculate the increase in wealth since 1787.⁵⁵ He argued that it had jumped by more than thirty percent to just over J£81.2 million, despite the recent abolition of the slave trade, suggesting a national income of about J£10.9 million per year, though calculations by Ryden, Drescher and Higman that exports in the island were worth J£3.9 million per year between 1810 and 1814 indicates one closer to J£8.9 million.⁵⁶ Once again, averaging out these two figures suggests that national income was probably around J£9.9 million per year, and that taxation of about J£300,000 on average was therefore about three percent of national income, though it would probably have been higher by half a point if the assembly had not borrowed an average of J£35,000 per year during the Napoleonic Wars to bridge the gap between taxes and spending. Continued economic growth therefore cushioned the most extreme rises in taxation, enabling the assembly to push the rate of spending even higher than before, particularly during the crises between 1795 and 1802, and to keep it at levels during the Napoleonic War that had only been sustained in the past for a few years at a time, such as during the American Revolutionary War.

⁵³ O’Shaughnessy, *An empire divided* pp. 162-7, 196-7; Ragatz, *Fall of the planter class* pp. 145-72;

⁵⁴ Edwards, *History* vol. i, 242-3. He put the wealth of the island at £39 million sterling, and exports at £2 million.

⁵⁵ Patrick Colquhoun, *A treatise on the wealth, power, and resources, of the British Empire, in every quarter of the world* (London, 1814) pp. 344, 378-9, 381

⁵⁶ *Ibid.* p. 379; Higman, *Jamaica* p. 213; Drescher, *Econocide* pp. 148-56; Ahmed Reid and David Ryden, ‘Sugar, land markets and the Williams thesis: evidence from Jamaica’s property sales, 1750-1810’, *Slavery & Abolition*, 34 (2013) pp. 401-24. Colquhoun thought that exports in 1812 were nearly double this, and put the national income of the island at an implausible J£16 million per year.

However, although the assembly immediately cut back spending hard after 1815 in order to enjoy a brief peace dividend, the economic decline as that the island began to experience meant that the real burden of taxation did not, in fact, decline much. The national income had fallen by nearly thirty percent by 1832, when Eisner estimates that it was about J£7.1 million, and the combined effects of Emancipation in 1834, the end of apprenticeship in 1838, and the abolition of protective sugar duties in 1846, drove the national income down by 1850 to J£5.2 million per year.⁵⁷ A constant rate of decline between 1812 and 1834 would suggest that national income in the 1820s was probably still around J£8.5 million, though Higman's figures suggest that exports remained high, about J£3.6 million between 1825 and 1829, and thus that the decline before 1830 was much more modest. The J£240,000 or so raised per year in this period therefore probably still averaged about three percent, and would have been one percent higher if the assembly had not, as noted above, relied on borrowing to fund at least one fifth of spending. The Baptist War in December 1831 briefly pushed up the level of taxation to J£410,000, far higher than Eisner's estimates of J£383,000, which was probably just under six percent of national income in the 1831/2 financial year, though if J£150,000 had not been raised in loans to support spending this might have been two percent higher.⁵⁸ Assuming that the economy remained relatively stable in the period of apprenticeship, the J£240,000 raised each year by the assembly was at least three or four percent of national income, higher than wartime levels, and would likewise have been closer to five percent if the assembly had not saved J£100,000 or so a year by abolishing in 1833 the subsidies paid to the imperial garrison.

Although these calculations remain extremely provisional, and require confirmation from more detailed studies of the Jamaican economy, they nevertheless suggest that the massive rise in taxation in this period was only partially cushioned by economic growth, and that planters and merchants were prepared for security to pay three – and at times even five – times as much as they had ever done. These figures were of course negligible compared to Britain, where taxation rose from about three or four percent of national income before 1688 to more than ten percent for most of the eighteenth century, and twenty percent during the Revolutionary and Napoleonic Wars.⁵⁹ It closely matched levels in Ireland though, where the elite had the same problems of facing down a hostile population. National income in 1776 was about £37.5 million in Irish currency and fell to about £35 million by 1800.⁶⁰ Taxes were already at £1.2 million in 1776, about three percent of national income, and in the 1790s they rose to £3.6 million in response to justified fears of French invasion and Catholic Rebellion, or more than ten percent of income.⁶¹ The Protestant elite in

⁵⁷ Eisner, *Jamaica, 1830-1930*, pp. 25-59, 236-83. For economic conditions in Jamaica between 1815 and 1839, see Ragatz, *Fall of the planter class* pp. 331-83; Green, *British slave emancipation* pp. 35-46; Ward, *British West Indian slavery* pp. 38-60, 233-60; Petley, *Slaveholders in Jamaica* pp. 16-33

⁵⁸ Eisner, *Jamaica, 1830-1930*, pp. 25-42, 358-60. Eisner notes (p. 33) that she relied on the Blue Book submitted by the governor to the Colonial Office for 1831/2 for her figures for taxation and spending by the assembly, through the figures she provides do not match those in the Blue Book for that year: see TNA, CO 142/45 ff. 15r-20r. Her figure for government spending in 1832 includes parish taxation, which is not included here because of the difficulty of projecting this back into the period before 1832.

⁵⁹ O'Brien, 'Political economy', p. 4.

⁶⁰ Emmet J. Larkin, *The historical dimensions of Irish Catholicism* (Dublin, 1997) pp. 43-6; T. W. Moody and W. E. Vaughan, *Eighteenth-century Ireland, 1691-1800* (Oxford, 1986) pp. 185-6.

⁶¹ Connolly, *Divided kingdom* pp. 432-84; McDowell, *Ireland* pp. 491-651. Figures for taxation and expenditure taken from *Duanaire: A Treasury of Digital Data for Irish Economic History*, 'Public

Ireland was therefore even more willing than their counterparts in Jamaica to vote exceptionally high taxes for their imperial garrison, to help underwrite their political and social order, though ultimately unsuccessfully, since they were eventually forced by the Irish Rebellion of 1798 to accept union with Britain in 1801.⁶²

-III-

The fiscal and military state structures in Jamaica may not have measured up to their counterparts in Britain or Ireland in scale, but they were comparable in scope, and just as effective in serving the interests of the political and social elites who voted them. Fiscal and military structures reflected and supported the 'creole society' described by Brathwaite, Petley, Burnard and Diana Paton, and underwrote many of the costs of empire, though metropolitan officials rarely saw matters this way. 'At the same time that these taxes [for public defence] are looked upon so burthensome, the Assembly give away yearly in gratifications and donations to particular people ... from £1,200 to £1,500', the governor noted in 1754, '... [and] add to this £12,500 more for the useless public buildings at Spanish Town and £8,000 for another ridiculous one at Bath, which can never be put to any service'.⁶³ Yet such votes not only reduced the burden on the British Exchequer but also helped to entrench fiscal and administrative structures that could then be used, in wartime, to support imperial interests. As in other colonial states, local elites therefore generally proved willing to put up with high taxes if it served their interests, suggesting that imperial state formation, in Jamaica and even elsewhere, was collaborative process between the metropole and periphery.

revenues and expenditures of Ireland in the 18th century' [<http://www.duanaire.ie/finances18/>, accessed 28 June 2016]

⁶² Connolly, *Divided kingdom* pp. 484-93; McDowell, *Ireland* pp. 652-704

⁶³ TNA, CO 137/27 f. 24r

APPENDICES

Figure 1: Revenues (J£), 1724-64⁶⁴

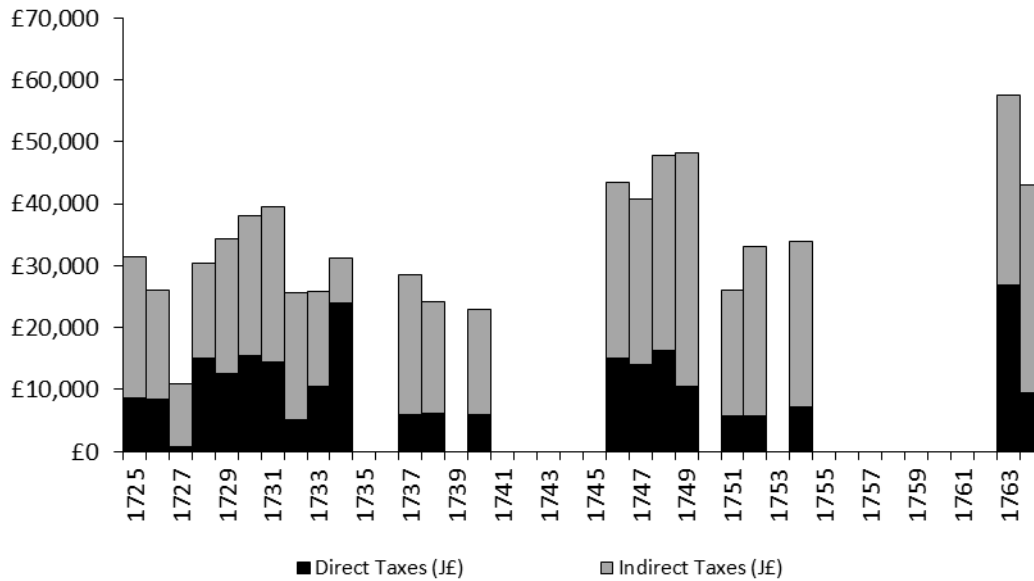
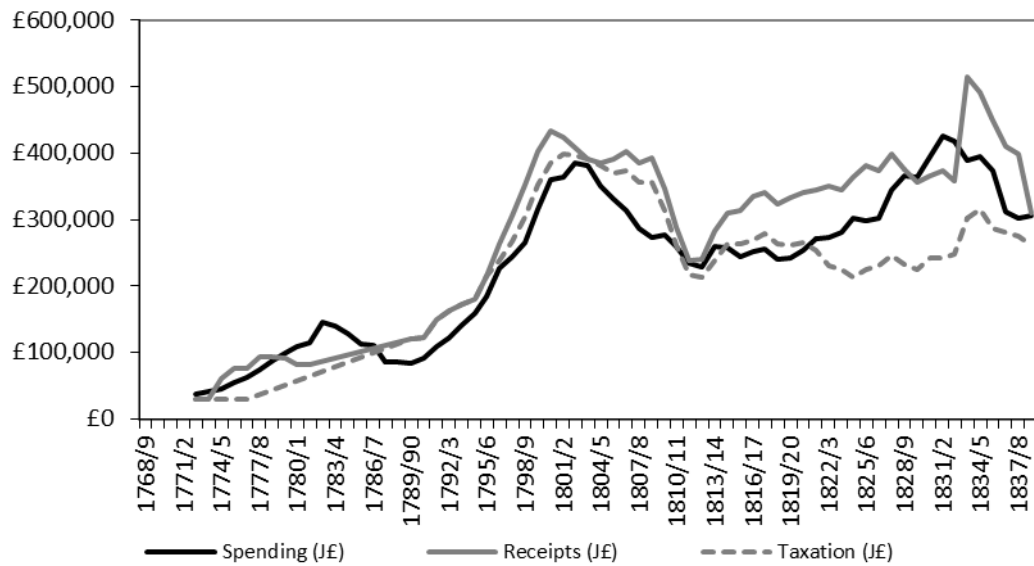


Figure 2: Revenues and Estimated Spending (J£), 1768-1839 (5 yr av.)⁶⁵



⁶⁴ TNA, CO 137/22 ff. 60v-62r; TNA, CO 137/27 ff. 18v-24r, 40v-52r; TNA, CO 137/34 ff. 38r-45v

⁶⁵ TNA, CO 140/46 pp. 166-7, 226-7, 335-7, 391-2, 439-40, 483-4, 547-9, 627-9, 700-2; TNA, CO 140/59 pp. 61-3, 132-4, 221-5, 349-51, 448-50, 583-5, 625-9, 661-2; TNA, CO 140/69 pp. 79-82, 161-7, 254-8, 359-61, 483-5, 544-6, 608; TNA, CO 140/75 pp. 228-31; TNA, CO 140/78 pp. 93-5, 197-8, 276-9, 360-2, 521-3, 623, 636-9; TNA, CO 140/89 pp. 89-95, 287-91, 462-5, 577-80, 653-60; TNA, CO 140/91 pp. 77-83, 171-4, 283-6, 398-402, 545-50, 638-42; TNA, CO 140/96 pp. 94-7, 340-6, 409-14, 488-92, 554-9, 674-8, 826-30; TNA, CO 140/103 pp. 13-22, 196-204; TNA, CO 140/104 pp. 150-61, 178-88; TNA, CO 140/105 pp. 164-73; TNA, CO 140/106 pp. 182-91; TNA, CO 140/109 pp. 148-52, 235-40, 372-8, 555-60, 731-7; TNA, CO 140/115 pp. 233-42; TNA, CO 140/116 pp. 224-35; TNA, CO 140/117 pp. 315-20; TNA, CO 140/119 pp. 113-21; TNA, CO 140/121 pp. 219-30; TNA, CO 140/123 pp. 288-93; TNA, CO 140/125 pp. 323-32; TNA, CO 140/126 pp. 123-30; TNA, CO 140/128 pp. 301-9

Table 1: Estimated Spending by category (J£), 1768-1838

Dates	Military ⁶⁶	Police ⁶⁷	Revenue ⁶⁸	Interest ⁶⁹	Loans ⁷⁰	Civil ⁷¹
Wartime ⁷²	55.8	7.0	3.3	4.5	3.8	26.2
Peacetime ⁷³	45.5	7.4	5.7	3.3	8.9	29.2
Emancipation ⁷⁴	11.9	21.3	12.1	6.9	6.9	40.8
Total	48.0	8.3	5.0	4.1	6.3	28.6

Table 2: Revenues by category (J£), 1789-1839

Dates	Revenue ⁷⁵	Direct ⁷⁶	Indirect ⁷⁷	Arrears ⁷⁸	Misc. ⁷⁹	Loans	Cheques ⁸⁰
Wartime	4.9	44.3	26.8	15.4	1.7	7.0	0.0
Peacetime	4.9	27.1	32.1	5.9	2.0	19.0	10.1
Emancipation	4.4	11.6	48.2	6.1	6.7	6.1	6.3
Total	4.8	33.1	31.9	10.5	2.5	12.9	4.3

⁶⁶ Island pay, lodging money, baggage and wharfage, fuel, water, pioneers, boat hire, barracks and fortifications, commissioners of forts and fortifications, captains and lieutenants of forts, island engineer, island storekeeper, island barrackmaster, deputy barrackmasters, arms and ammunition, militia pay-bills, martial law.

⁶⁷ Island constabulary, prisons, regimental marshals, gaols, physicians to gaols, roads, maroon parties, superintendents of maroon towns.

⁶⁸ Receiver-general, deputy receivers-general, customs officers (from 1827), commissioners of stamps and staff, commissioners of accounts and secretary, clerks of vestries, collecting constables, rum collectors.

⁶⁹ On island certificates, Chancery Chest, Clergy Fund and other sums deposited.

⁷⁰ Repayment of Island Certificates.

⁷¹ All sums not allocated to other columns.

⁷² For financial years 1775/6 to 1782/3, 1791/2 to 1814/15, and 1831/2

⁷³ For financial years 1768/9 to 1774/5, 1783/4 to 1790/1, 1815/16 to 1830/1.

⁷⁴ For financial years 1832/3 to 1838/9

⁷⁵ Surplus of permanent revenue of £8,000 (£10,000 after 1795) under Revenue Act 1729

⁷⁶ Deficiency tax, poll tax and land tax

⁷⁷ Additional duties, foreign goods duties, taxes on imports and exports, tea duty, customs tonnage, cattle and horse duty, transient poors tax, stamp duty, tonnage duty, rum duty.

⁷⁸ Money received from arrears of taxes of past years.

⁷⁹ Fees and salaries, receipts from trustees of tolls, tax on public offices, savings banks, fees on private bills, chancery and school deposits, collecting constables' cheques, sale of convicted slaves.

⁸⁰ From 1821 only.

Table 3: Taxation, per capita and as estimated percentage of gross domestic product (J£), 1754-1839

Dates	Taxation (av.) (J£) ⁸¹	Population ⁸²	Tax/capita (J£)	GDP (av) ⁸³ (J£) ⁸⁴	Tax/GDP (%)
1754	£34,000	142,000	£0.24	£3.9 mil	0.9%
1761	£75,000	161,000	£0.47	£3.9 mil	1.9%
1768-1775	£42,000	224,000	£0.19	£4.8 mil	0.9%
1775-1783	£120,000	224,000	£0.54	£4.8 mil	2.5%
1782	£240,000	244,000	£0.98	£4.8 mil	5.0%
1783-1791	£86,000	270,000	£0.44	£6.9 mil	1.7%
1791-1794	£175,000	315,000	£0.56	£6.9 mil	2.5%
1795-1802	£373,000	343,000	£1.09	£8.4 mil	4.4%
1801	£463,000	378,000	£1.22	£8.4 mil	5.5%
1801-1815	£300,000	392,000	£0.77	£9.9 mil	3.0%
1815-1832	£240,000	376,000	£0.64	£8.5 mil	2.8%
1832	£410,000	351,000	£1.17	£7.1 mil	5.8%
1834-1839	£240,000	350,000	£0.69	£7.1 mil	3.4%

⁸¹ Totals rounded to nearest thousand pounds currency.

⁸² Rounded to the nearest thousand. For 1754, 1761, 1774, see Pitman, *West Indies* p. 374. For 1782, 1784-91, see Lowell Ragatz, *Statistics for the study of British Caribbean economic history, 1763-1833* (London, 1927) p. 5 (average of 1778 and 1788). For 1802, 1812, 1822, 1832 and 1834-9, see Drescher, *Econocide* pp. 255-6 (assuming a white and free coloured population of 40,000, and a 10 percent under-reporting of slave population before 1817).

⁸³ See sources in main article.

⁸⁴ Totals rounded up to nearest £100,000.

Figure 3: Estimated Spending (J£), 1768-1839

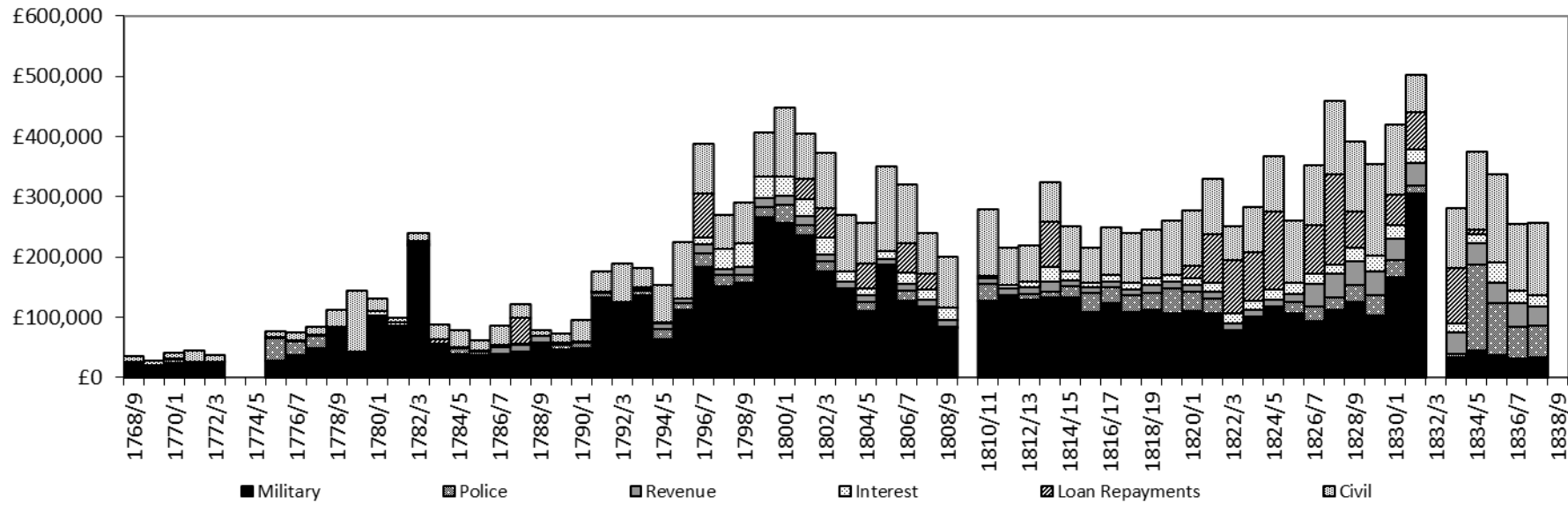
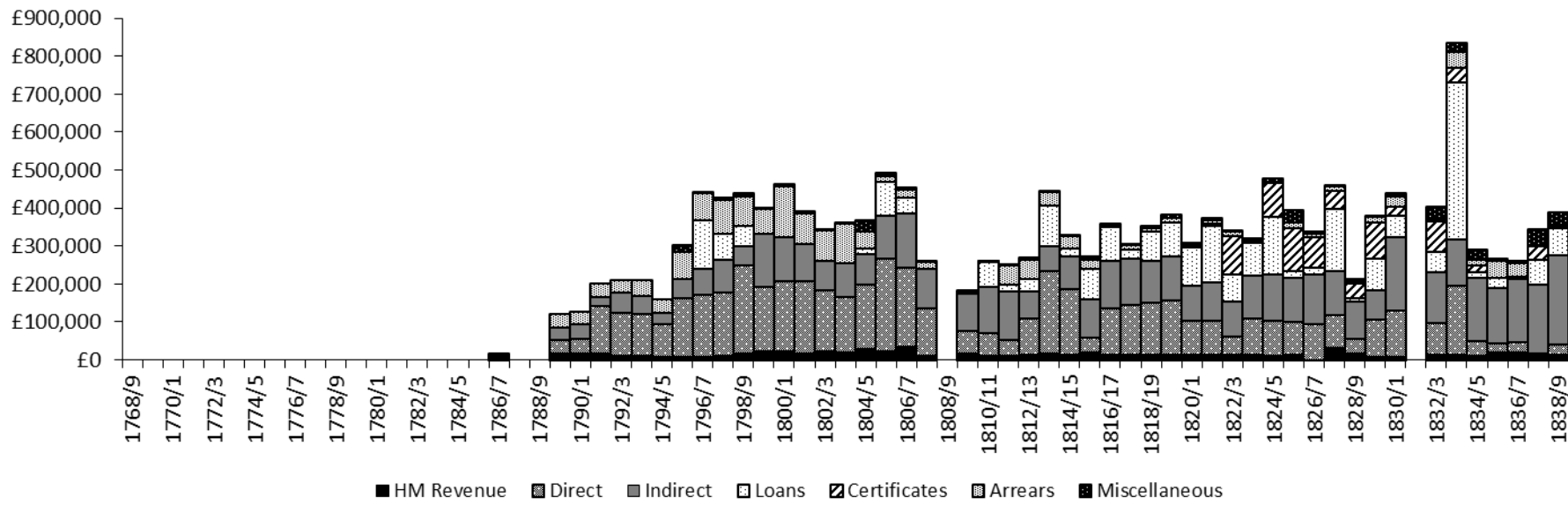


Figure 4: Revenues (J£), 1768-1839



‘Jamaican taxation’