§ 1642. Use of certain proceeds for expenditure; income tax obligations of inhabitants

The proceeds of customs duties, the proceeds of the United States income tax, the proceeds of any taxes levied by the Congress on the inhabitants of the Virgin Islands, and the proceeds of all quarantine, passport, immigration, and naturalization fees collected in the Virgin Islands, (less the cost of collecting such duties, taxes and fees as may be directly attributable (as certified by the Comptroller of the Virgin Islands) to the importation of petroleum products until January 1, 1982: *Provided*, That any other retained costs not heretofore remitted pursuant to the Act of August 18, 1978, shall be immediately remitted to the Treasury of the Virgin Islands notwithstanding any other provision of law) shall be covered into the treasury of the Virgin Islands, and shall be available for expenditure as the Legislature of the Virgin Islands may provide: *Provided*, That the term ''inhabitants of the Virgin Islands'' as used in this section shall include all persons whose permanent residence is in the Virgin Islands, and such persons shall satisfy their income tax obligations under applicable taxing statutes of the United States by paying their tax on income derived from all sources both within and outside the Virgin Islands into the treasury of the Virgin Islands: *Provided further*, That nothing in this chapter shall be construed to apply to any tax specified in section 3811 of the Internal Revenue Code.

(July 22, 1954, ch. 558, § 28(a), 68 Stat. 508; Pub. L. 95–348, § 4(c)(3), Aug. 18, 1978, 92 Stat. 491; Pub. L. 96–205, title IV, § 403(a), Mar. 12, 1980, 94 Stat. 89.)

REFERENCES IN TEXT

Act of August 18, 1978, referred to in text, probably means Pub. L. 95–348, Aug. 18, 1978, 92 Stat. 487, as amended, which enacted sections 1645 and 1841 of this title and section 410dd of Title 16, Conservation, amended sections 1421h, 1469a, 1575, and 1642 of this title and sections 398a and 398c to 398f of Title 16, and enacted provisions set out as a note under sections 1421, 1641, and 1681 of this title. For complete classification of this Act to the Code, see Tables.

This chapter, referred to in text, was in the original ''this Act'', meaning act July 22, 1954, ch. 558, 68 Stat. 497, as amended, known as the Revised Organic Act of the Virgin Islands, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 1541 of this title and Tables.

Section 3811 of the Internal Revenue Code, referred to in text, means section 3811 of former Title 26, Internal Revenue Code, which was repealed by section 7851(a)(7) of the Internal Revenue Code of 1986. Similar provisions are contained in section 7651 of Title 26, Internal Revenue Code. For provision that any reference in any other law to a provision of the Internal Revenue Code of 1939 be deemed a reference to the corresponding provision of the Internal Revenue Code of 1986, see section 7852(b) of Title 26.

CODIFICATION

Section constitutes subsec. (a) of section 28 of act July 22, 1954. Subsec. (b) of section 28 amended section 3350 of former Title 26, Internal Revenue Code, 1939, and subsecs. (c) and (d) thereof are classified to sections 1643 and 1644, respectively, of this title.

AMENDMENTS

1980—Pub. L. 96–205 inserted provisions relating to deductions for the costs of collecting the duties, taxes, and fees attributable to the importation of petroleum products until Jan. 1, 1982, provided that outstanding retained costs are immediately remitted to the Treasury of the Virgin Islands.

1978—Pub. L. 95–348 struck out ''less the cost of collecting all of said duties, taxes, and fees,'' before ''shall be covered''.

§ 1642a. Availability of collected customs duties for expenditures as Legislature may provide

Notwithstanding any other provision of law, the proceeds of customs duties collected in the Virgin Islands less the cost of collecting all said duties shall, effective for fiscal years beginning after September 30, 1979, be covered into the Treasury of the Virgin Islands, and shall be available for expenditure as the Legislator[1] of the Virgin Islands may provide.

(Pub. L. 96–304, title I, § 100, July 8, 1980, 94 Stat. 907.)

PRIOR PROVISIONS

A prior section 1642a, Pub. L. 96–38, title I, July 25, 1979, 93 Stat. 122, related to availability of collected customs duties for expenditures as the Virgin Islands Legislature may provide, prior to repeal by Pub. L. 96–205, title IV, § 403(b), Mar. 12, 1980, 94 Stat. 89.

§ 1643. Import provisions with respect to trademarks

Section 1124 of title 15, and section 1526 of title 19, shall not apply to importations into the Virgin Islands of genuine foreign merchandise bearing a genuine foreign trade-mark, but shall remain applicable to importations of such merchandise from the Virgin Islands into the United States or its possessions; and the dealing in or possession of any such merchandise in the Virgin Islands shall not constitute a violation of any registrant's right under the Trade Mark Act [15 U.S.C. 1051 et seq.].

(July 22, 1954, ch. 558, § 28(c), 68 Stat. 509.)

REFERENCES IN TEXT

The Trade Mark Act, referred to in text, probably means the Trademark Act of 1946, also popularly known as the Lanham Act, act July 5, 1946, ch. 540, 60 Stat. 427, as amended, which is classified generally to chapter 22 (§ 1051 et seq.) of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Short Title note set out under section 1051 of Title 15 and Tables.

CODIFICATION

Section constitutes subsec. (c) of section 28 of act July 22, 1954. Subsec. (b) of section 28 amended section 3350 of former Title 26, Internal Revenue Code, 1939, and subsecs. (a) and (d) thereof are classified to sections 1642 and 1644, respectively, of this title.

§ 1644. Import duties on articles entering United States or possessions from Virgin Islands

All articles coming into the United States from the Virgin Islands shall be subject to or exempt from duty as provided for in section 1301a[1] of title 19 and subject to internal-revenue taxes as provided for in section 7652(b) of title 26.

(July 22, 1954, ch. 558, § 28(d), 68 Stat. 509; Sept. 1, 1954, ch. 1213, title IV, § 402(a), 68 Stat. 1140; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

[1] So in original. Probably should be ''Legislature''.

[1] See References in Text note below.