§ 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.

REFERENCES IN TEXT

Section 1301a of title 19, referred to in text, was repealed by Pub. L. 87–456, title III, § 301(a), May 24, 1962, 76 Stat. 75. See General Headnote 3(a) under section 1202 of Title 19, Customs Duties.

CODIFICATION

Section constitutes subsec. (d) of section 28 of act July 22, 1954. Subsecs. (a) and (c) of section 28 are classified to sections 1642 and 1643, respectively, of this title, and subsec. (b) thereof amended section 3350 of former Title 26, Internal Revenue Code, 1939.

AMENDMENTS

1986—Pub. L. 99–514 substituted ''Internal Revenue Code of 1986'' for ''Internal Revenue Code of 1954'', which for purposes of codification was translated as ''title 26'' thus requiring no change in text.

1954—Act Sept. 1, 1954, subjected the Virgin Islands to the general provision for importations from insular possessions contained in section 1301a of Title 19, Customs Duties.

EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Sept. 1, 1954, effective on and after the thirtieth day following Sept. 1, 1954, see section 601 of act Sept. 1, 1954, set out as a note under section 1421e of this title.

§ 1645. Remittance of duties, taxes, and fees to be collected in next fiscal year; authorization, prerequisites, amount, etc.

Beginning as soon as the government of the Virgin Islands enacts legislation establishing a fiscal year commencing on October 1 and ending on September 30, the Secretary of the Treasury, prior to the commencement of any fiscal year, shall remit to the government of the Virgin Islands the amount of duties, taxes, and fees which the Governor of the Virgin Islands, with the concurrence of the government comptroller of the Virgin Islands, has estimated will be collected in or derived from the Virgin Islands under the Revised Organic Act of the Virgin Islands [48 U.S.C. 1541 et seq.] during the next fiscal year, except for those sums covered directly upon collection into the treasury of the Virgin Islands. There shall be deducted from or added to the amounts so remitted, as may be appropriate, at the beginning of the fiscal year, the difference between the amount of duties, taxes, and fees actually collected during the prior fiscal year and the amount of such duties, taxes, and fees as estimated and remitted at the beginning of that prior fiscal year, including any deductions which may be required as a result of the operation of sections 1574a to 1574d[1] of this title.

(Pub. L. 95–348, § 4(c)(2), Aug. 18, 1978, 92 Stat. 490.)

REFERENCES IN TEXT

The Revised Organic Act of the Virgin Islands, referred to in text, is act July 22, 1954, ch. 558, 68 Stat. 497, as amended, 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 1574d of this title, referred to in text, was repealed by Pub. L. 97–357, title III, § 308(g), Oct. 19, 1982, 96 Stat. 1710.

[1] See References in Text note below.

CODIFICATION

Section was not enacted as part of the Revised Organic Act of the Virgin Islands which comprises this chapter.

CHAPTER 13—EASTERN SAMOA

Sec.
1661. Islands of eastern Samoa.
1662. Sovereignty of United States extended over Swains Island.
1662a. Amendment of constitution of American Samoa.
1663. Acknowledgment of deeds.
1664. Repealed.
1665. Omitted.
1666. Extension of scientific, technical, and other assistance; grant-in-aid program restriction; limitations on expenditures.
1667. Repealed.
1668. Reporting duties of Governor and transfer of functions from government comptroller for American Samoa to Inspector General, Department of the Interior.
1669. Administration and enforcement of collection of customs duties; employment and training of residents.
1670. Industrial development bonds.

§ 1661. Islands of eastern Samoa

(a) Ceded to and accepted by United States

The cessions by certain chiefs of the islands of Tutuila and Manua and certain other islands of the Samoan group lying between the thirteenth and fifteenth degrees of latitude south of the Equator and between the one hundred and sixty-seventh and one hundred and seventy-first degrees of longitude west of Greenwich, herein referred to as the islands of eastern Samoa, are accepted, ratified, and confirmed, as of April 10, 1900, and July 16, 1904, respectively.

(b) Public land laws; revenue

The existing laws of the United States relative to public lands shall not apply to such lands in the said islands of eastern Samoa; but the Congress of the United States shall enact special laws for their management and disposition: *Provided*, That all revenue from or proceeds of the same, except as regards such part thereof as may be used or occupied for the civil, military, or naval purposes of the United States or may be assigned for the use of the local government, shall be used solely for the benefit of the inhabitants of the said islands of eastern Samoa for educational and other public purposes.

(c) Government

Until Congress shall provide for the government of such islands, all civil, judicial, and military powers shall be vested in such person or persons and shall be exercised in such manner as the President of the United States shall direct; and the President shall have power to remove said officers and fill the vacancies so occasioned.

(Feb. 20, 1929, ch. 281, 45 Stat. 1253; May 22, 1929, ch. 6, 46 Stat. 4.)

REFERENCES IN TEXT

The existing laws of the United States relative to public lands, referred to in subsec. (b), are classified generally to Title 43, Public Lands.

CODIFICATION

Subsec. (d) of this section, which provided for recommendation of legislation concerning the islands of east-