

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the Internal Revenue Code, referred to in text, means section 3811 of former Title 26, Internal Revenue Code, which was repealed by section 7851(a)(7) of the Internal Revenue Code of 1986.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, providing 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 Legislature<sup>1</sup> 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 trade-marks

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<sup>1</sup> 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.)

#### 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

<sup>1</sup> So in original. Probably should be “Legislature”.

<sup>1</sup> See References in Text note below.