

## EFFECTIVE DATE OF 1948 AMENDMENT

Amendment by act June 25, 1948, effective Sept. 1, 1948, see section 38 of that act set out as an Effective Date note preceding section 1 of Title 28, Judiciary and Judicial Procedure.

**§ 1392a. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 650, 654**

Section, acts May 24, 1940, ch. 209, § 3, 54 Stat. 220; July 31, 1946, ch. 704, § 1, 60 Stat. 716; June 25, 1948, ch. 646, § 30, 62 Stat. 991, related to salary of judge of District Court.

Section was formerly classified to section 5a of Title 28 prior to the general revision and enactment of Title 28, Judiciary and Judicial Procedure, by act June 25, 1948, ch. 646, § 1, 62 Stat. 869.

**§ 1392b. Repealed. Pub. L. 97-357, title III, § 308(c), Oct. 19, 1982, 96 Stat. 1710**

Section, act July 1, 1932, ch. 370, § 2, 47 Stat. 565, vested in District Court of Virgin Islands jurisdiction of prosecutions for violations of section 1399 of this title, relating to obstruction of navigable waters.

**§ 1393. Repealed. Pub. L. 97-357, title III, § 308(a), Oct. 19, 1982, 96 Stat. 1710**

Section, act July 12, 1921, ch. 44, § 1, 42 Stat. 123, declared as ineligible to hold office as a member of colonial councils of Virgin Islands or any other public office under Virgin Islands government, anyone owing allegiance to any country other than United States.

**§ 1394. Customs duties and internal-revenue taxes**

There shall be levied, collected, and paid upon all articles coming into the United States or its possessions from the Virgin Islands the rates of duty and internal-revenue taxes which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of, or manufactured in, such islands, from materials the growth or product of such islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from such islands shall be admitted free of duty. In determining whether such a Virgin Islands article contains foreign material to the value of more than 20 per centum, no material shall be considered foreign which, at the time the Virgin Islands article is entered, or withdrawn from warehouse, for consumption, may be imported into the continental United States free of duty generally.

(Mar. 3, 1917, ch. 171, § 3, 39 Stat. 1133; Sept. 7, 1950, ch. 909, 64 Stat. 784.)

## AMENDMENTS

1950—Act Sept. 7, 1950, permitted free entry of articles into the United States from the Virgin Islands when such articles contain foreign materials which may be imported directly into the United States free of duty.

**§ 1395. Tax laws continued; tax on sugar**

Until Congress shall otherwise provide all laws now imposing taxes in the said West Indian Islands, including the customs laws and regula-

tions, shall, insofar as compatible with the changed sovereignty and not otherwise herein provided, continue in force and effect, except that articles the growth, product, or manufacture of the United States shall be admitted there free of duty: *Provided*, That upon exportation of sugar to any foreign country, or the shipment thereof to the United States or any of its possessions, there shall be levied, collected, and paid thereon an export duty of \$6 per ton of two thousand pounds, irrespective of polariscope test, in lieu of any export tax now required by law: *Provided further*, That the internal revenue taxes levied by the Colonial Council of Saint Croix, or by the Colonial Council of Saint Thomas and Saint John, in pursuance of the authority granted by this section and sections 1391,<sup>1</sup> 1392, 1394, and 1396 of this title on articles, goods, wares, or merchandise may be levied and collected as the Colonial Council of Saint Croix, or as the Colonial Council of Saint Thomas and Saint John, may direct, on the articles subject to said tax, as soon as the same are manufactured, sold, used, or brought into the island: *And provided further*, That no discrimination be made between the articles imported from the United States or foreign countries and similar articles produced or manufactured in the municipality of Saint Croix, or in the municipality of Saint Thomas and Saint John, respectively. The officials of the Customs and Postal Services of the United States are directed to assist the appropriate officials of the municipality of Saint Croix, or of the municipality of Saint Thomas and Saint John, in the collection of these taxes.

(Mar. 3, 1917, ch. 171, § 4, 39 Stat. 1133; Feb. 25, 1927, ch. 192, § 5, 44 Stat. 1235; June 24, 1932, ch. 275, 47 Stat. 333.)

## REFERENCES IN TEXT

Section 1391 of this title, referred to in text, was repealed by Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643.

## AMENDMENTS

1932—Act June 24, 1932, inserted provisos permitting local levy of internal revenue taxes, prohibiting discrimination against imports, and directing customs and postal services to assist in collecting taxes.

1927—Act Feb. 25, 1927, reduced export duty on sugar from \$8 to \$6 per ton.

**§ 1396. Duties and taxes covered into Virgin Islands treasury**

The duties and taxes collected in pursuance of sections 1394 and 1395 of this title shall not be covered into the general fund of the Treasury of the United States, but shall be used and expended for the government and benefit of the Virgin Islands, under such rules and regulations as the President may prescribe.

(Mar. 3, 1917, ch. 171, § 5, 39 Stat. 1133.)

**§ 1397. Income tax laws of United States in force; payment of proceeds; levy of surtax on all taxpayers**

The income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in

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