

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<sup>1</sup> 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Section 1574d of this title, referred to in text, was repealed by Pub.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.

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	Repealed.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	Repealed.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.

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

**§ 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 eastern Samoa by seven commissioners as soon as reasonably practicable, was omitted from the Code.

Section was formerly classified to section 1431a of this title.

AMENDMENTS

1929—Subsec. (d). Act May 22, 1929, substituted “seven” and “three” for “six” and “two”, respectively, and inserted “or high chiefs” after “chiefs”.

**AUTHORITY OF GUAM, AMERICAN SAMOA, AND THE NORTHERN MARIANA ISLANDS TO ENACT REVENUE LAWS**

See section 1271 of Pub. L. 99-514, set out as a note under section 931 of Title 26, Internal Revenue Code.

**SUBMERGED LANDS, CONVEYANCE TO TERRITORY**

Conveyance of submerged lands to the government of American Samoa, see section 1701 et seq. of this title.

**§ 1662. Sovereignty of United States extended over Swains Island**

The sovereignty of the United States over American Samoa is extended over Swains Island, which is made a part of American Samoa and placed under the jurisdiction of the adminis-