

tribunals shall be duly enforced. With the approval of the President, or under such rules and regulations as the President may prescribe, any of said laws may be repealed, altered, or amended by the colonial council having jurisdiction. The jurisdiction of the judicial tribunals of said islands shall extend to all judicial proceedings and controversies in said islands to which the United States or any citizen thereof may be a party.

(Mar. 3, 1917, ch. 171, §2, 39 Stat. 1132; June 25, 1948, ch. 646, §39, 62 Stat. 992.)

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Section 1391 of this title, referred to in text, was repealed by Pub.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

1948—Act June 25, 1948, repealed last sentence relating to appeals. See section 1294 of Title 28, Judiciary and Judicial Procedure.

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 Repealed.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 Repealed.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 Repealed.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 ar-

ticle 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 regulations, 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 1391,¹ 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.

¹ See References in Text note below.