

1934—Act Mar. 2, 1934, repealed so much of former provisions of twentieth paragraph of this section making it unlawful to import, manufacture, sell or give away, or to expose for sale or gift any intoxicating liquors. The penalty formerly contained in such paragraph, related only to violation of such provisions.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1950 AMENDMENT

Amendment by act July 3, 1950, effective July 25, 1952, the date the Constitution of Puerto Rico became effective, see Effective Date of Repeal note set out under section 732 of this title.

§ 738. Free interchange of merchandise with United States

All merchandise and articles coming into the United States from Puerto Rico and coming into Puerto Rico from the United States shall be entered at the several ports of entry free of duty and in no event shall any tariff duties be collected on said merchandise or articles.

(Apr. 12, 1900, ch. 191, § 3, 31 Stat. 77; May 17, 1932, ch. 190, 47 Stat. 158.)

Editorial Notes

CODIFICATION

Act Apr. 12, 1900, § 3, as originally enacted, imposed tariff duties, amounting to 15 per centum of the duties on like articles imported from foreign countries, on all articles of merchandise coming into the United States from Porto Rico and vice versa. Merchandise and articles except coffee, not dutiable under United States' tariff laws, and merchandise or articles entered in Porto Rico free of duty under orders theretofore made by the Secretary of War, were to be admitted from the United States free of duty, all laws or parts of laws to the contrary, notwithstanding. However, all of the aforesaid tariff duties were to cease, and the provisions in the text were to become operative, whenever the local legislative assembly should put into operation a system of local taxation, and the President should make proclamation thereof. In no event were those duties to be collected after March 1, 1902. In accordance with the aforesaid provision President McKinley issued his proclamation July 25, 1901, 32 Stat. 1983.

Section 3 also contained provisions relating to a tax on merchandise of Porto Rican manufacture equal to the internal-revenue tax imposed in the United States, and on merchandise of United States manufacture coming into Porto Rico, a tax equal to the internal-revenue tax imposed in Porto Rico upon like articles of Porto Rican manufacture which are contained in sections 7652 and 7653 of Title 26, Internal Revenue Code.

Section was not enacted as part of the Puerto Rican Federal Relations Act which comprises this chapter.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of this title.

§ 739. Duties on foreign imports; books and pamphlets in English language

The same tariffs, customs, and duties shall be levied, collected, and paid upon all articles imported into Puerto Rico from ports other than those of the United States which are required by law to be collected upon articles imported into the United States from foreign countries. All books and pamphlets printed in the English lan-

guage shall be admitted into Puerto Rico free of duty when imported from the United States.

(Apr. 12, 1900, ch. 191, § 2, 31 Stat. 77; Aug. 5, 1909, ch. 6, § 1, 36 Stat. 71, 74; May 17, 1932, ch. 190, 47 Stat. 158.)

Editorial Notes

CODIFICATION

Section was not enacted as part of the Puerto Rican Federal Relations Act which comprises this chapter.

AMENDMENTS

1909—Act Aug. 5, 1909, placed coffee in the bean or ground, imported into Puerto Rico, formerly subject to a duty of 5 cents, on the duty free list.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of this title.

§ 740. Duties and taxes to constitute fund for benefit of Puerto Rico; ports of entry

The duties and taxes collected in Puerto Rico in pursuance of the provisions of this Act, less the cost of collecting the same, and the gross amount of all collections of duties and taxes in the United States upon articles of merchandise coming from Puerto Rico, shall be paid into the treasury of Puerto Rico to be expended as required by law for the government and benefit thereof, and the Secretary of the Treasury shall designate the several ports and subports of entry in Puerto Rico and shall make such rules and regulations and appoint such agents as may be necessary to collect the duties and taxes authorized to be levied, collected, and paid in Puerto Rico by the provisions of this Act, and he shall fix the compensation and provide for the payment thereof of all such officers, agents, and assistants as he may find it necessary to employ to carry out the provisions of law.

(Apr. 12, 1900, ch. 191, § 4, 31 Stat. 78; May 17, 1932, ch. 190, 47 Stat. 158.)

Editorial Notes

REFERENCES IN TEXT

This Act, referred to in text, means act Apr. 12, 1900, ch. 191, 31 Stat. 77, as amended, popularly known as the Foraker Act, which, insofar as is classified to the Code, enacted sections 733, 736, 738 to 740, 743, 744, 755, 864, and 866 of this title and amended sections 1 and 11 of former Title 11, Bankruptcy. For complete classification of this Act to the Code, see Tables.

CODIFICATION

Additional provisions of act Apr. 12, 1900, § 4, directing the payment of duties and taxes into a separate fund in the Treasury of the United States until the organization of a local civil government, have been omitted.

Section was not enacted as part of the Puerto Rican Federal Relations Act which comprises this chapter.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

“Puerto Rico” substituted in text for “Porto Rico” pursuant to act May 17, 1932, which is classified to section 731a of this title.