

**Editorial Notes**

## 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Section 1301a of title 19, referred to in text, was repealed by Pub.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.

**Statutory Notes and Related Subsidiaries**

## 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 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.)

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## 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, which is classified principally to this chapter. For

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

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. Repealed.
- 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.

**§ 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.)