

It appears that, unless Congress provides otherwise, the Virgin Islands imposes an export duty of \$6.00 per ton on its sugar exports. 48 USC § 1395 provides, in relevant part, as follows:

"[U]pon 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."

I have encountered no other reference to this export duty, so I wonder if Congress has indeed provided otherwise; but I found no evidence of a repeal of 48 USC § 1395 or of any superseding provision.

There also exists a unique "matching provision" in the Internal Revenue Code, which applies exclusively to the Virgin Islands. 26 USC § 7652(b)(3) reads as follows:

"Disposition of Internal Revenue Collections.--Beginning with the fiscal year ending June 30, 1954, and annually thereafter, the Secretary or his delegate shall determine the amount of all taxes imposed by, and collected during the fiscal year under, the internal revenue laws of the United States on articles produced in the Virgin Islands and transported to the United States. The amount so determined less 1 percent and less the estimated amount of refunds or credits shall be subject to disposition as follows: