

(The United States has placed coffee on its duty-free list.)

There are no export duties on goods exported from Puerto Rico. According to 48 USC § 741:

§ 741. Export duties, taxes, etc.; bonds to anticipate revenues. No export duties shall be levied or collected on exports from Puerto Rico, but taxes and assessments on property, income taxes, internal revenue, and license fees, and royalties for franchises, privileges, and concessions may be imposed for the purposes of the insular and municipal governments, respectively, as may be provided and defined by the Legislature of Puerto Rico; and when necessary to anticipate taxes and revenues, bonds and other obligations may be issued by Puerto Rico or any municipal government therein as may be provided by law, and to protect the public credit.

It should be noted that under 48 USC § 734 the Internal Revenue Code has been made inapplicable to Puerto Rico and that all taxes collected under the United States internal revenue laws on articles produced in Puerto Rico and consumed there or transported to the United States go into the Treasury of Puerto Rico.

§ 734. United States laws extended to Puerto Rico; internal revenue receipts covered into treasury. The statutory laws of the United States not locally inapplicable, except as hereinbefore or hereinafter otherwise provided, shall have the same force and effect in Puerto Rico as in the United States, except the internal revenue laws other than those contained in the Philippine Trade Act of 1946 or