

August 21, 1973

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MEMORANDUM TO MR. LANAHAN

SUBJECT: Customs and Tariff Laws Applicable to American Possessions.

Puerto Rico

There are no tariffs on trade between Puerto Rico and the United States. 48 USC § 738 provides:

§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.

Also, the United States and Puerto Rico impose the same tariff rates on imports from foreign countries. 48 USC § 739 provides:

§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. On all coffee in the bean or ground imported into Puerto Rico there shall be levied and collected a duty of 5 cents per pound, any law or part of law to the contrary notwithstanding: Provided, That all books and pamphlets printed in the English language shall be admitted into Puerto Rico free of duty when imported from the United States.

Title 19 also contains language seeking to protect Puerto Rico, a producer and net exporter of coffee, from competitors; 19 USC §§ 1319 and 1319(a) empower the Puerto Rican Legislature to impose a duty on foreign coffee imports, including those from the United States or its possessions:

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