

products. If, however, products enter Puerto Rico for sale, U.S. Customs duties must be paid. U.S. companies located in the zone can take advantage of section 936 of the U.S. Internal Revenue Code which exempts repatriated earnings from federal taxes and permits immediate access to them.

## The Ports of Puerto Rico

The Puerto Rico Ports Authority controls, supervises and operates nearly all commercial marine and air facilities in the Commonwealth, operations which have grown to world prominence in recent years. In 1987, cargo movement exceeded 6.5 million gross tons. However, total cargo movement for all ports reached over 30 million tons.

## Customs

Puerto Rico falls under the U.S. Federal Customs System, which now serves approximately 300 ports of entry throughout the U.S., Puerto Rico and the Virgin Islands and keeps watch over 96 000 miles (approximately 154 493 km) of land and sea borders.