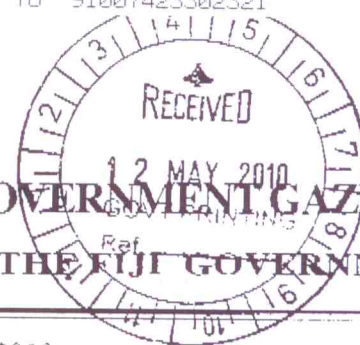


EXTRAORDINARY



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## CUSTOMS TARIFF ACT 1986

CUSTOMS TARIFF (AMENDMENT) (NO. 1) DECREE 2010  
 (DECREE NO. 25 OF 2010)

IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executives Authority Decree 2009, I hereby make the following Decree—

## TO AMEND THE CUSTOMS TARIFF ACT 1986

*Short Title and Commencement*

1. This Decree may be cited as the Customs Tariff Act (Amendment) (No. 1) Decree 2010 and comes into force on the date of commencement of the Superyacht Charters Decree 2010.

*Part III of Schedule 2 Amended*

2. Part III of Schedule 2 to the Customs Tariff Act 1986 is amended by adding the following concession code after concession code 238—

Code No.	Persons or Bodies	Goods Eligible for Duty Conc.	Import Duty Rates			Conditions	Certificate To Be Signed by
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
239	Super Yacht Operator as Holder of Currently valid Permit	Super Yacht	Free	Free	Free	(a) That the Super Yacht is imported solely for contracted cruising in the Republic of Fiji for a period not exceeding six (6) months.  (b) That the Super Yacht is accepted by the comptroller for entry under code 239 subject to any further condition he may specify.	The owner or master

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- (c) That the  
comptroller  
may extend  
the approved  
period for 2  
further  
periods of 6  
months each  
but not  
exceeding 18  
months.
- (d) That the  
disposal or  
use of the  
Super Yacht  
for purposes  
other than  
that for  
which the  
concession  
is granted be  
subject to  
the  
provisions of  
Section 17 of  
the Customs  
Tariff Act.

Dated this 4th day of May 2010.

EPELI NAILATIKAU  
President of the Republic of Fiji