

**ACT NO. 24 OF 2017**

I assent.

J. K. KONROTE  
President

[14 July 2017]

**AN ACT****TO AMEND THE SUPERYACHT CHARTER ACT 2010**

ENACTED by the Parliament of the Republic of Fiji—

*Short title and commencement*

**1.**—(1) This Act may be cited as the Superyacht Charter (Budget Amendment) Act 2017.

(2) This Act comes into force on 1 August 2017.

(3) In this Act, the Superyacht Charter Act 2010 is referred to as the “Principal Act”.

*Section 2 amended*

**2.** Section 2 of the Principal Act is amended by—

- (a) deleting the definition of “superyacht charter fee”; and
- (b) inserting the following new definition—

““Environment and Climate Adaptation Levy” means the levy prescribed under section 2 of the Environment and Climate Adaptation Levy Act 2015 and charged on the gross charter fee which is payable to the Government of the Republic of Fiji in Fijian dollars as set out in the Schedule;”.

*Section 6 amended*

- 3.** Section 6(b) of the Principal Act is amended after “fees” by inserting “, levies”.

*Section 14 amended*

- 4.** Section 14 of the Principal Act is amended by deleting “must, pay the superyacht charter fee as mentioned in the Schedule to the Fiji Revenue and Customs Authority” and substituting “must pay the Environment and Climate Adaptation Levy, as set out in the Schedule, to the Fiji Revenue and Customs Authority”.

*Section 15 amended*

- 5.** Section 15 of the Principal Act is amended by —
- (a) in paragraph (b) after “fee”, inserting “or levy”;
  - (b) in paragraph (f) after “;”, deleting “or”; and
  - (c) in paragraph (g) after “;”, inserting “or”.

*Section 17 amended*

- 6.** Section 17 of the Principal Act is amended by deleting “one year” and substituting “a term not exceeding 10 years”.

*Section 18 amended*

- 7.** Section 18 of the Principal Act is amended by deleting “one year” and substituting “a term not exceeding 10 years”.

*Section 19 amended*

- 8.** Section 19 of the Principal Act is amended by deleting “one year” and substituting “a term not exceeding 10 years”.

*Section 20 amended*

- 9.** Section 20 of the Principal Act is amended by deleting “one year” and substituting “a term not exceeding 10 years”.

*Schedule amended*

- 10.** The Schedule to the Principal Act is amended by —
- (a) deleting “SUPERYACHT CHARTER FEE” and substituting “ENVIRONMENT AND CLIMATE ADAPTATION LEVY”; and
  - (b) deleting “Superyacht Charter Fee @ 12.5%” and substituting “Environment and Climate Adaptation Levy, as prescribed”.

*Principal Act amended*

- 11.** The Principal Act is amended by deleting “superyacht charter fee” and “Superyacht Charter Fee” wherever they appear and substituting “Environment and Climate Adaptation Levy”.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2017.