

# CERTIFICATE OF DISTANCES SAILED IN DIFFERENT TERRITORIAL WATERS DURING A TRANSPORT CRUISE AND EVALUATION OF VAT DUE

(all times CEST)

For all due intents and purposes, as part of the request by (your fiscal representative), Quai Amiral-Infernet, 06300 NICE – France,

Regarding the Transport service between **10/08/2020 09:00** and **14/08/2020 18:00** from Port Vauban (depart) to Port de Cannes I (Vieux-port) to Var Saint-Tropez anchorages to Saint-Tropez to Calvi to Ajaccio anchorages to Bonifacio to Cannigione to Porto Cervo to Bastia commerce to Porto Ferrario to Sanremo to Monaco to Port de Nice to Port Vauban (arrive). operated on board yacht **M/Y GREAT YACHT**, length **49,0** m, under the flag of **Cayman Is [KY]**, IMO number **1234567**, MMSI number **444 444 444**;

Considering the need to determine, in a reliable, traceable and explicit operating process, the VAT that is due in the country of departure (France) of the transport service, and will be invoiced at the end of voyage to the Client;

Considering that the VAT under such transport contract is due at the rate of transport country of departure (**10% or 2.1%**) in proportion of distances sailed during the cruise in national waters relative to the total distance sailed;

Considering that this rule applies for each Single Transport Service (STS) defined by new embarkation or final disembarkation of passengers;

Considering that each STS including an international transit commercial call or ending outside of country of departure is exempt from VAT;

Considering that a reduced transport VAT rate applies in Corsican waters and that transportation of passengers between continental France and Corsica is exempt from VAT with the exception of transport within the continental waters;

**We, the undersigned Laurent MONSAINGEON, acting on behalf of FLYN-YACHTING SAS hereby certify that:**

Whereas the Provider of the cruise transport service has ordered M/Y GREAT YACHT to proceed to the charter cruise between 10/08/2020 09:00 and 14/08/2020 18:00 in a given cruise itinerary,

We tracked the vessel's route from its known AIS positions received from an independent and professional source of AIS positioning,

We reviewed and noted the successive positions of M/Y GREAT YACHT as shown on the attached map(s), and her captain's declarations regarding calls.

We noted that M/Y GREAT YACHT had passenger movements between departure and arrival ports, defining 3 different STS.

We calculated distances in national and international waters for each of these legs and considered the application of exemptions due to international voyage or transportation between Continental France and Corsica.

We therefore certify that the said Transport cruise has a resulting VAT rate of 0,91 % on total amount of Transport agreement, and that the credit of **high seas commercial travel(s) is 3 out of a total of 3 travel(s)** as detailed in the following table(s) and illustrated by attached maps and data.

Certified in Nice on 16th Aug 2020 for FLYN-YACHTING SAS,  
by **Laurent MONSAINGEON, LtCdr (F.N.) Rtd, expert in maritime navigation** (signature)

**NAVIGATION FOLLOWED BY M/Y GREAT YACHT (IMO 1234567, MMSI 444 444 444)**  
Between 10/08/2020 09:00 and 14/08/2020 18:00

South of France, Corsica, Sardinia and back

**CAPTAIN REPORT OF CALLS & PAX MOVEMENTS**

M/Y GREAT YACHT management reports the following calls and passenger movements:

**CAPTAIN REPORT OF CALLS & PAX MOVEMENTS**

Date-time (local)	port or location	call_code	country	region
10/08/2020 09:00	Port Vauban (depart)	CRUISE_START	France	PACA
10/08/2020 12:45	Port de Cannes I (Vieux-port)	TR_CALL_FR	France	PACA
10/08/2020 18:30	Var Saint-Tropez anchorages	TR_CALL_FR	France	PACA
10/08/2020 23:00	Saint-Tropez	TR_CALL_FR	France	PACA
11/08/2020 13:45	Calvi	ANCHORAGE_FR	France	Corse
11/08/2020 23:15	Ajaccio anchorages	EMB_DEB_FR	France	Corse
12/08/2020 09:30	Bonifacio	ANCHORAGE_FR	France	Corse
12/08/2020 14:30	Cannigione	ANCHORAGE_OUT_FR	Italy	Sardinia
12/08/2020 18:15	Porto Cervo	TR_CALL_OUT_FR	Italy	Sardinia
13/08/2020 08:45	Bastia commerce	EMB_DEB_FR	France	Corse
13/08/2020 14:30	Porto Ferraio	ANCHORAGE_OUT_FR	Italy	Toscane
14/08/2020 04:30	Sanremo	ANCHORAGE_OUT_FR	Italy	Liguria
14/08/2020 11:00	Monaco	ANCHORAGE_FR	Monaco	Monaco
14/08/2020 15:40	Port de Nice	TR_CALL_FR	France	PACA
14/08/2020 18:00	Port Vauban (arrive)	CRUISE_END	France	PACA

**STATEMENT ON HIGH-SEAS NAVIGATION (70%)**

From this declaration, it is noted that 3 "single transport service(s)" occurred during the charter cruise.

- Leg # 1 from France/PACA/Port Vauban (depart) to France/Corse/Ajaccio anchorages
- Leg # 2 from France/Corse/Ajaccio anchorages to France/Corse/Bastia commerce
- Leg # 3 from France/Corse/Bastia commerce to France/PACA/Port Vauban (arrive)

There was no pre- and post- delivery navigation.

The credit of this charter navigation to year 2020 count of high sea navigation is:

- Total number of travels: 3
- Number of high seas travels: 3

**LIST OF TERRITORIAL WATERS ENTRY POINTS**

It was noted the following crossings and entries between different territorial waters boundaries.

**LIST OF TERRITORIAL WATERS ENTRY POINTS**

Date-time (local)	From / To	Longitude	Latitude	Entry number	Leg number	time to previous (h)	dist to previous (nm)
10/08/2020 09:00	Depart from Port Vauban (départ)					0.00	0.00
11/08/2020 04:16	France / International Med	6.962490	43.181576	1	1	19.28	57.29
11/08/2020 10:27	International Med / France	8.521035	42.720425	2	1	6.17	73.99
12/08/2020 12:09	France / Italy	9.248375	41.295980	3	2	25.70	152.57
12/08/2020 21:32	Italy / International Med	9.743819	41.330079	4	2	9.38	40.30
12/08/2020 23:27	International Med / France	9.662748	41.610692	5	2	1.91	23.11
13/08/2020 10:51	France / International Med	9.744957	42.723395	6	3	11.41	106.85
13/08/2020 11:02	International Med / Italy	9.792166	42.731545	7	3	0.18	2.14
13/08/2020 17:38	Italy / France	9.656301	42.924284	8	3	6.61	61.40
13/08/2020 19:47	France / International Med	9.238280	43.187153	9	3	2.14	25.63
14/08/2020 00:30	International Med / Italy	8.140494	43.689962	10	3	4.72	56.77
14/08/2020 07:57	Italy / France	7.546217	43.734121	11	3	7.45	29.42
14/08/2020 08:16	France / Monaco	7.459301	43.724697	12	3	0.31	3.81
14/08/2020 13:01	Monaco / France	7.419988	43.721098	13	3	4.75	2.95
10/08/2020 09:00	Arrival in Port Vauban (arrivée)					4.98	17.81

# FISCAL ANALYSIS

Leg # 1 from France/PACA/Port Vauban (départ) to France/Corse/Ajaccio anchorages - RULE: VAT is exempted for Continent to Corsica transportation, except trip(s) in French continental waters between Port Vauban (départ) and Saint-Tropez

Leg # 2 from France/Corse/Ajaccio anchorages to France/Corse/Bastia commerce - RULE: international voyage allows full VAT exemption due to international transit call(s)

Leg # 3 from France/Corse/Bastia commerce to France/PACA/Port Vauban (arrivée) - RULE: VAT is exempted for Corsica to Continent transportation, except trip(s) in French continental waters between Monaco and Port Vauban (arrivée)

<b>AMOUNT</b>	<b>DISTANCE (NM)</b>	
100 000.00 €	654.0	divided in 3 leg(s)

- RULE: VAT is exempted for Continent to Corsica transportation, except trip(s) in French continental waters between Port Vauban (départ) and Saint-Tropez							
<b>PARTIAL AMOUNT</b>	<b>DISTANCE</b>	<b>PROPORTION</b>	Leg # 1 from France/PACA/Port Vauban (départ) to France/Corse/Ajaccio anchorages				
32 611.15 €	213.3	32.61%					
<b>LEG 1</b>	<b>distance (nm)</b>	<b>voyage proportion</b>	<b>PARTIAL TRANSPORT LEG 1AMOUNT</b>	<b>VAT RATE</b>	<b>VAT AMOUNT</b>	<b>LEG 1 AMOUNT VAT incl.</b>	<b>resulting rate of VAT</b>
in French continental waters (VAT applies)	40.7	19.10%	6 229.77 €	10.00%	622.98 €		
in French continental waters (exempted)	16.6	7.77%	2 533.95 €	0.00%	0.00 €		
in French corsican waters (exempted)	82.0	38.40%	12 534.76 €	0.00%	0.00 €		
in international waters	74.0	34.70%	11 312.66 €	0.00%	0.00 €		
<b>SUBTOTAL LEG 1</b>					<b>622.98 €</b>	<b>33 234.13 €</b>	<b>1.91%</b>

- RULE: international voyage allows full VAT exemption due to international transit call(s)							
<b>PARTIAL AMOUNT</b>	<b>DISTANCE</b>	<b>PROPORTION</b>	Leg # 2 from France/Corse/Ajaccio anchorages to France/Corse/Bastia commerce				
34 814.70 €	227.7	34.81%					
<b>LEG 2</b>	<b>distance (nm)</b>	<b>voyage proportion</b>	<b>PARTIAL TRANSPORT LEG 2AMOUNT</b>	<b>VAT RATE</b>	<b>VAT AMOUNT</b>	<b>LEG 2 AMOUNT VAT incl.</b>	<b>resulting rate of VAT</b>
in French continental waters	0.0	0.00%	0.00 €	0.00%	0.00 €		
in French corsican waters	164.3	72.10%	25 116.62 €	0.00%	0.00 €		
in international waters	63.4	27.90%	9 698.08 €	0.00%	0.00 €		
					<b>0.00 €</b>	<b>34 814.70 €</b>	<b>0.00%</b>

- RULE: VAT is exempted for Corsica to Continent transportation, except trip(s) in French continental waters between Monaco and Port Vauban (arrivée)							
<b>PARTIAL AMOUNT</b>	<b>DISTANCE</b>	<b>PROPORTION</b>	Leg # 3 from France/Corse/Bastia commerce to France/PACA/Port Vauban (arrivée)				
32 574.46 €	213.0	32.57%					
<b>LEG 3</b>	<b>distance (nm)</b>	<b>voyage proportion</b>	<b>PARTIAL TRANSPORT LEG 3AMOUNT</b>	<b>VAT RATE</b>	<b>VAT AMOUNT</b>	<b>LEG 3 AMOUNT VAT incl.</b>	<b>resulting rate of VAT</b>
in French continental waters (VAT applies)	19.1	8.95%	2 914.67 €	10.00%	291.47 €		
in French continental waters (exempted)	5.4	2.54%	826.10 €	0.00%	0.00 €		
in French corsican waters (exempted)	38.8	18.20%	5 938.96 €	0.00%	0.00 €		
in international waters	149.7	70.30%	22 894.73 €	0.00%	0.00 €		
<b>SUBTOTAL LEG 3</b>					<b>291.47 €</b>	<b>32 865.92 €</b>	<b>0.89%</b>

<b>TOTAL VOYAGE</b>	<b>DISTANCE (NM)</b>	<b>TOTAL VAT AMOUNT</b>	<b>TOTAL VAT incl.</b>	<b>resulting rate of VAT</b>
100 000.00 €	654.0	914.44 €	100 914.75 €	0.91%



## Appendix - LIST OF ALL POSSIBLE CODES AS REPORTED BY CAPTAIN

Code	Explanation
CRUISE_START	Beginning of commercial cruise. Passengers embarking
TR_CALL_FR	« Transit » commercial call in France (no fiscal impact)
TR_CALL_OUT_FR	« Transit » commercial call out of France (makes international voyage = fiscal exemption)
ANCHORAGE_FR	Anchorage call in France with no commercial exchange (no fiscal impact)
ANCHORAGE_OUT_FR	Anchorage call out of France with no commercial exchange (no fiscal impact)
EMB_DEB_FR	Commercial call with passenger(s) movements. Opens a new « leg »
EMB_DEB_OUT_FR	Commercial call with passenger(s) movements. Opens a new « leg » and makes international voyage = fiscal exemption. Status at departure to be checked with fiscal agent
CRUISE_END	End of commercial cruise. Passengers disembarking

## MAPS & POSITIONS

### Legend:

All dates and times CEST

Yacht track :

 green in FR & MC waters

 blue in international or non-FR - MC waters

### Calls



Call with no commercial exchange with land. Codes: ANCHORAGE\_FR or ANCHORAGE\_OUT\_FR



Call with change in passenger list. Codes: EMB\_DEB\_FR, EMB\_DEB\_OUT\_FR, CRUISE\_START, CRUISE\_END



Call in transit with commercial exchange with land. Codes: TR\_CALL\_FR, TR\_CALL\_OUT\_FR

### Crossings:



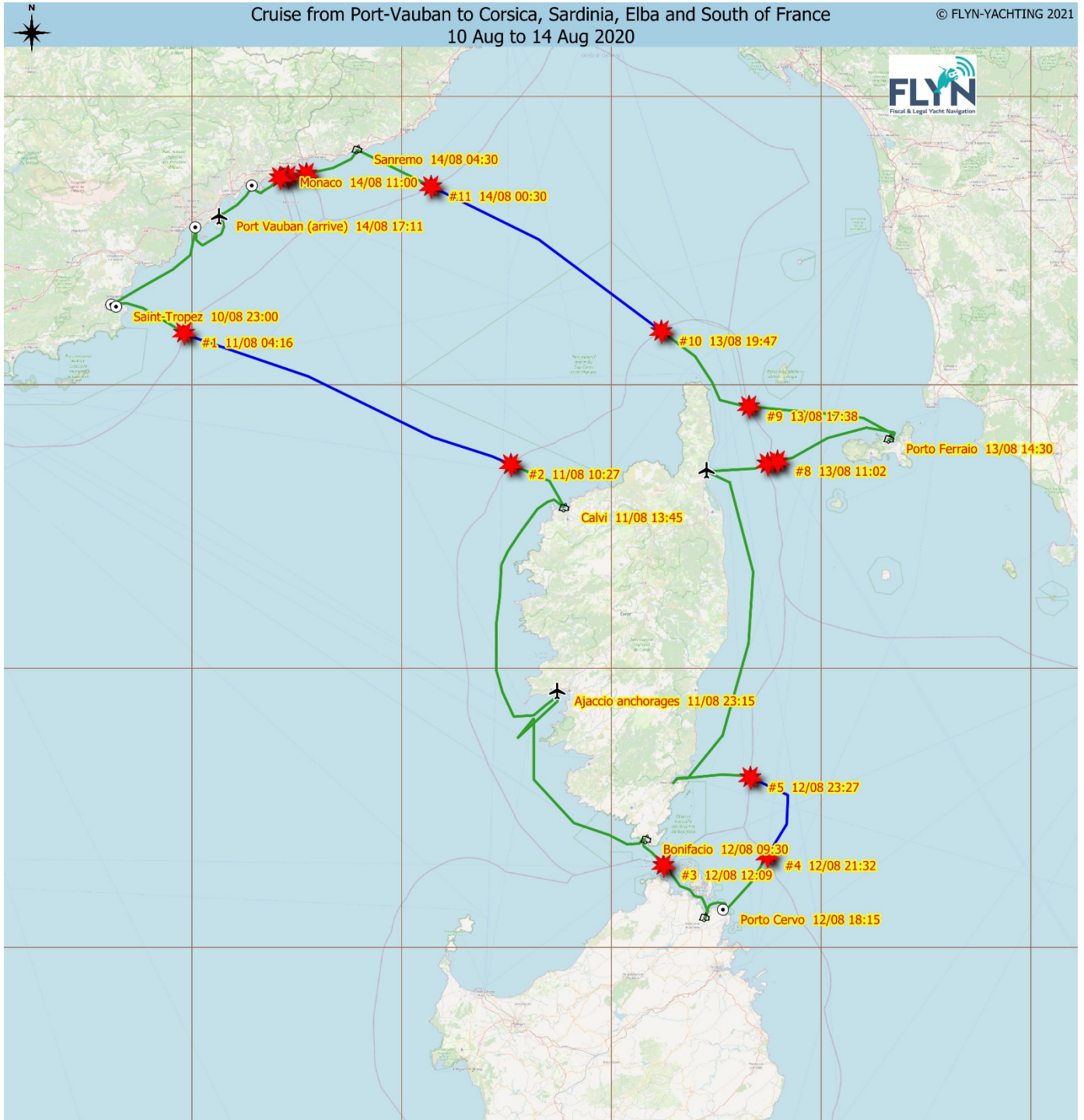
Red stars mark crossings of national / international waters



NAVIGATION FOLLOWED BY **M/Y GREAT YACHT (IMO 1234567, MMSI 444 444 444)**  
Between 10/08/2020 09:00 and 14/08/2020 18:00

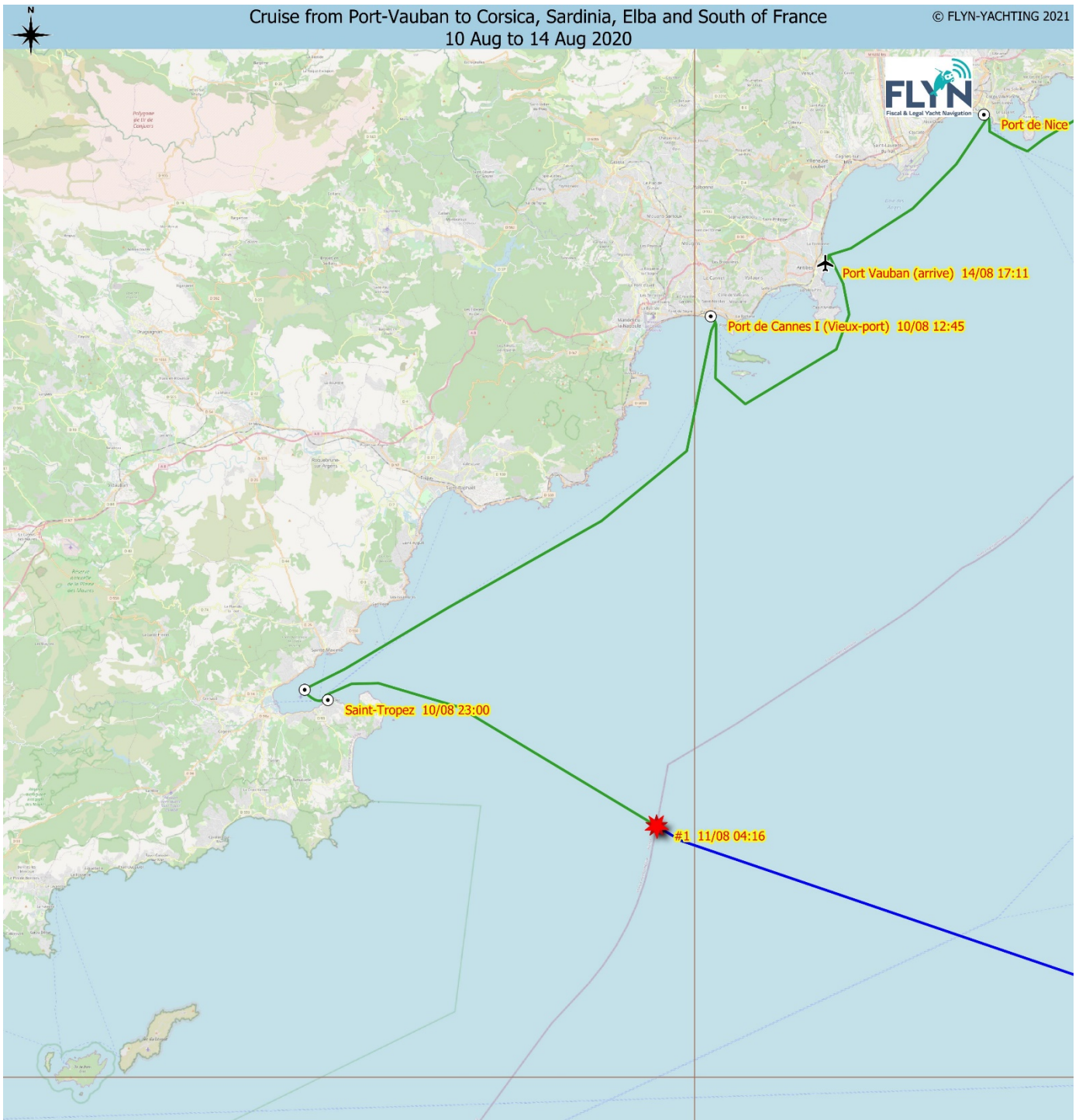
from Port Vauban (depart) to Port de Cannes I (Vieux-port) to Var Saint-Tropez anchorages to Saint-Tropez to Calvi to Ajaccio anchorages to Bonifacio to Cannigione to Porto Cervo to Bastia commerce to Porto Ferrai to Sanremo to Monaco to Port de Nice to Port Vauban (arrive). (all times CEST)

Attachment to the certificate delivered by FLYN-YACHTING SAS - Transport navigation map(s)



FLYN-YACHTING SAS, a Nice (France) based company, delivers certified reports of yachts tracks and navigations relative to fiscal, social, environmental or similar legal issues, based on maritime border crossings, time or distance spent in national waters, computation of VAT, commercial exemption status, location of anchorages, etc.

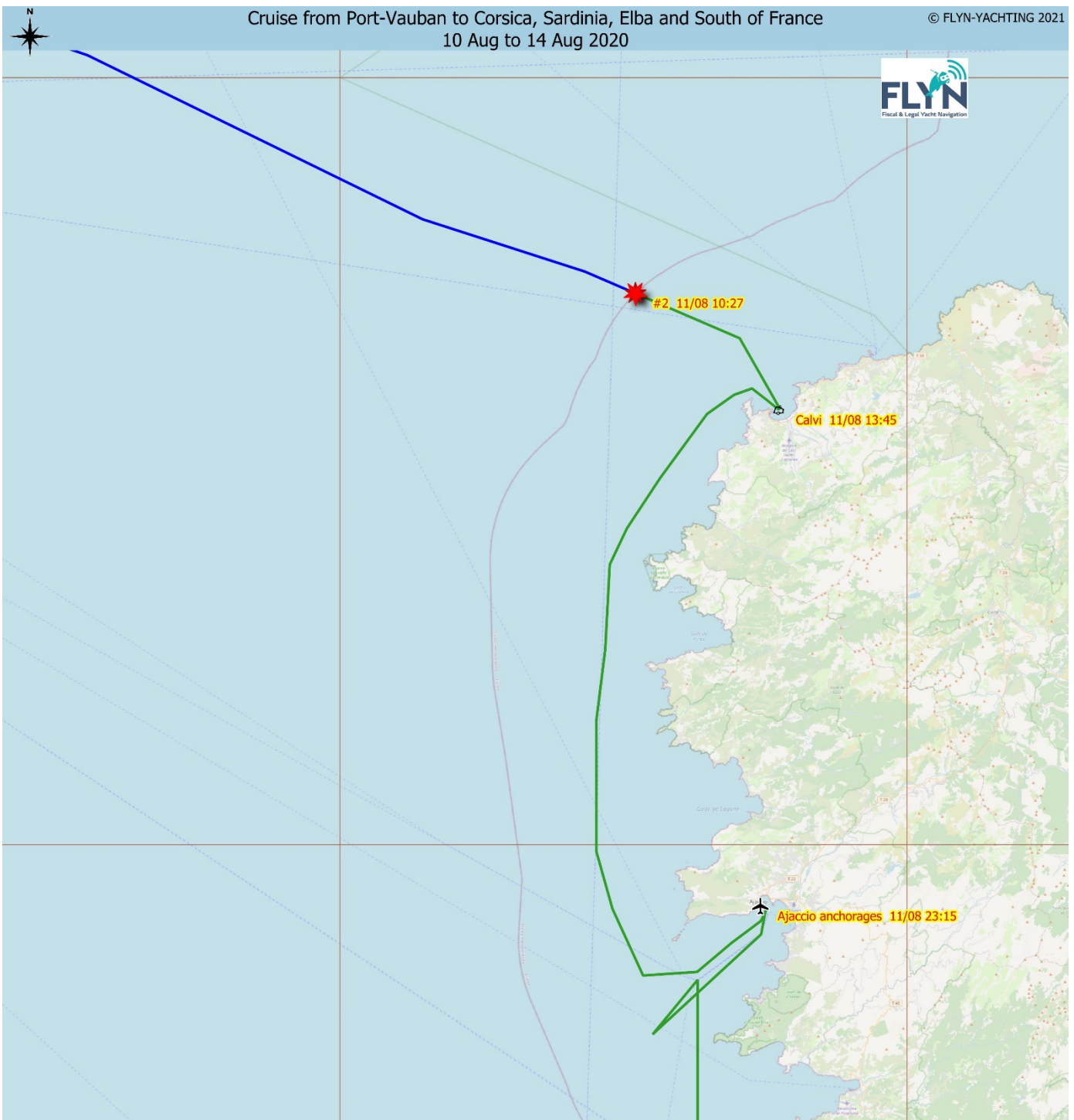


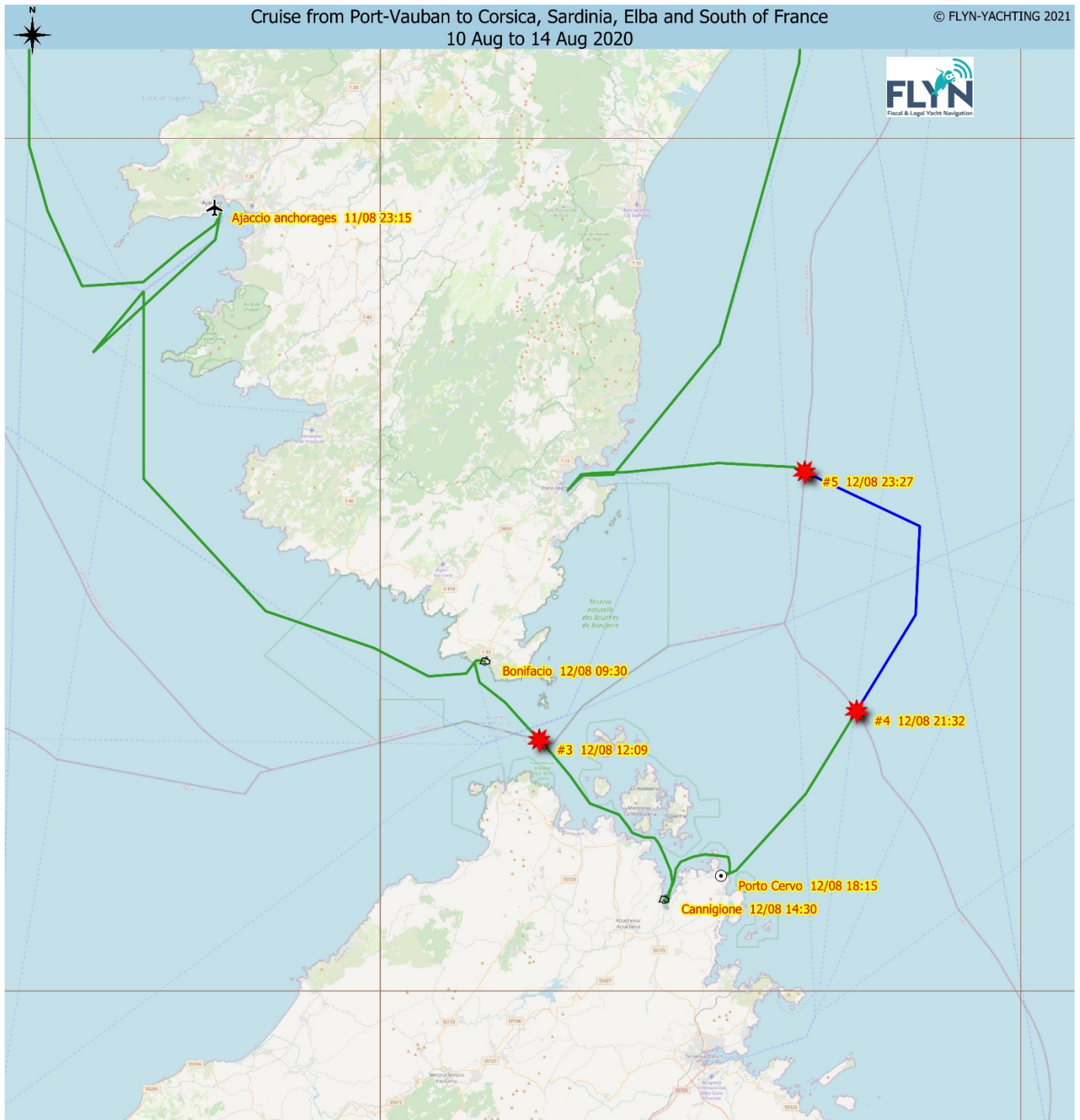


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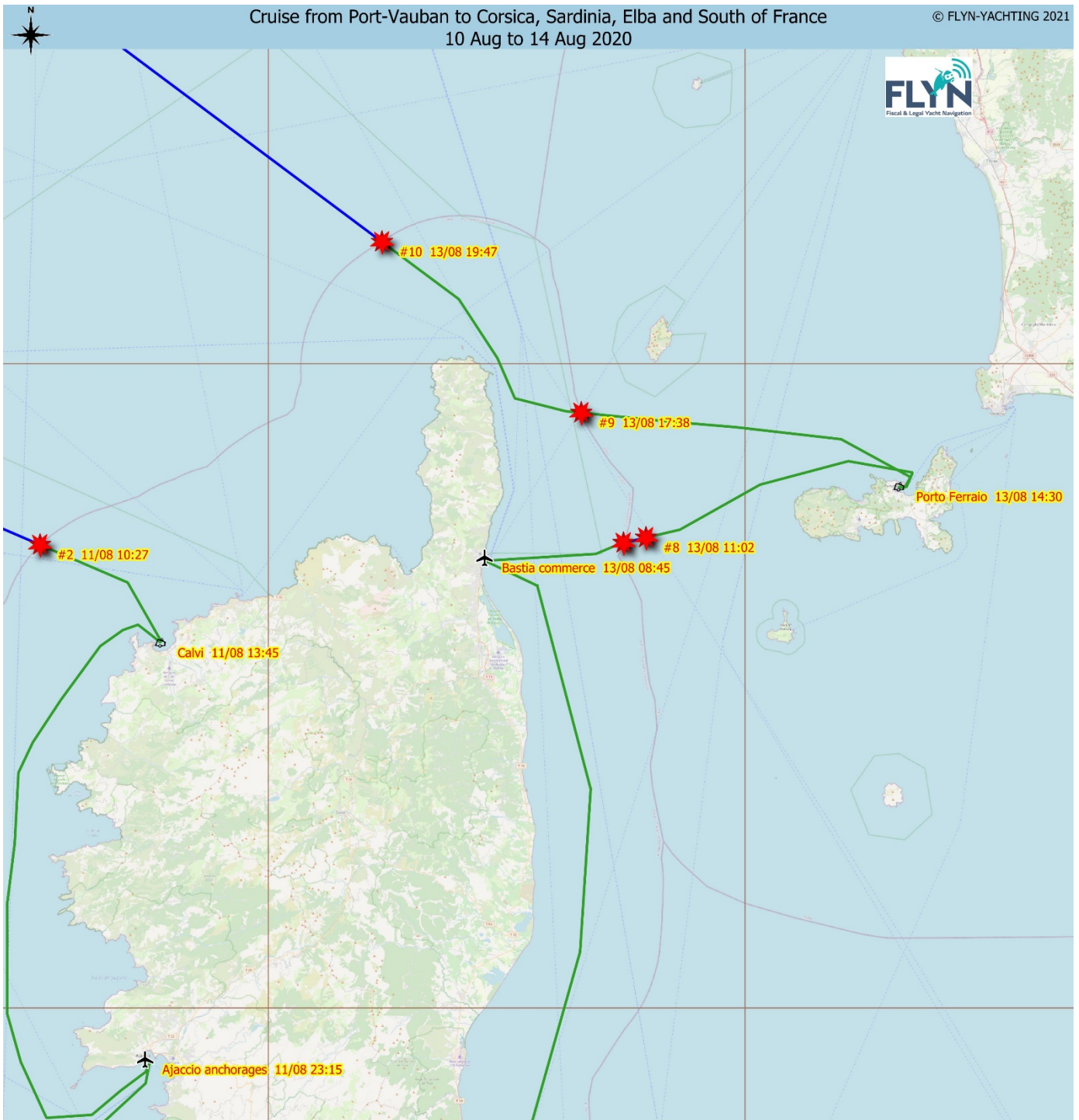




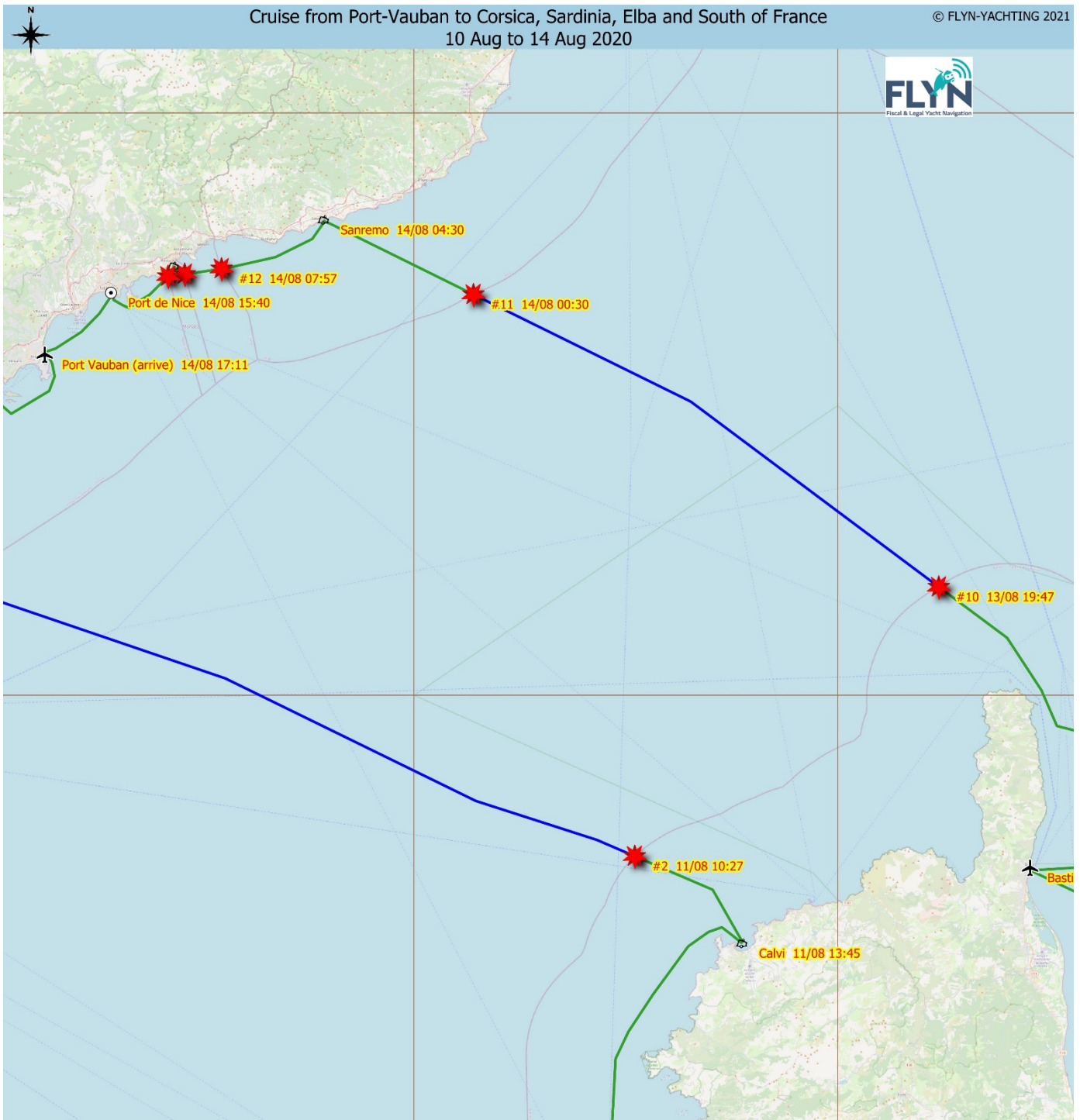
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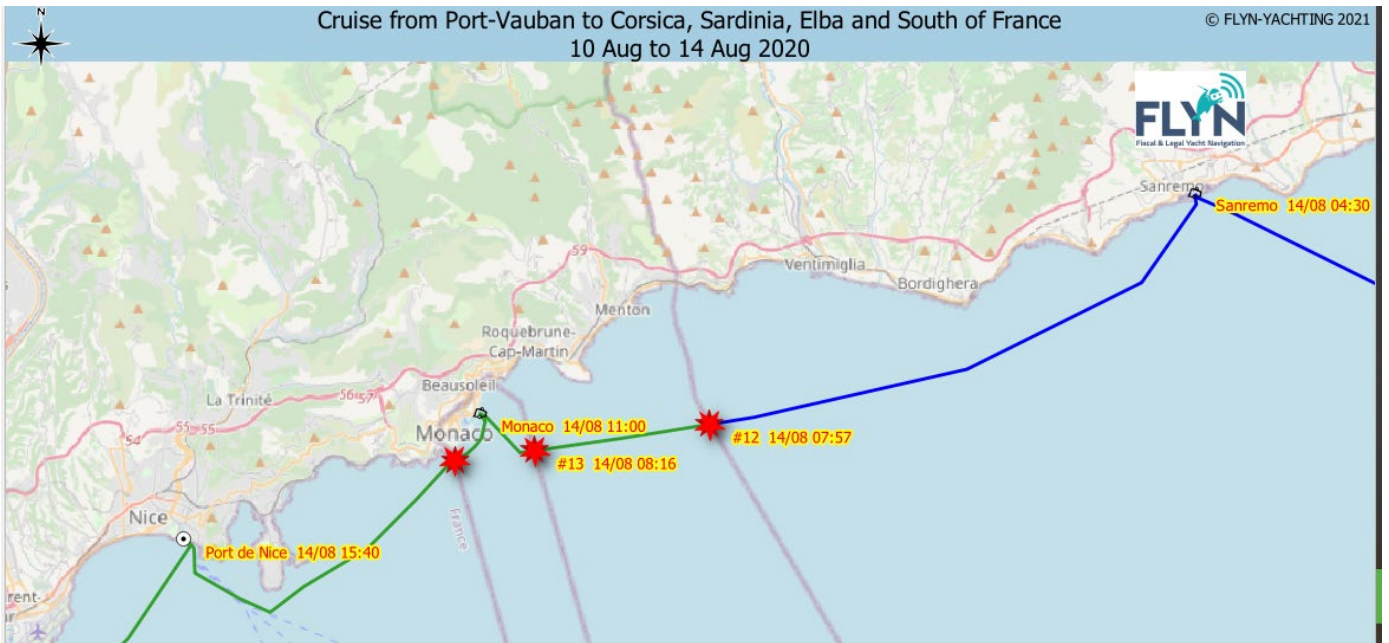






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# NAVIGATION FOLLOWED BY M/Y GREAT YACHT (IMO 1234567, MMSI 444 444 444)

Charter between 10/08/2020 09:00 and 14/08/2020 18:00

South of France, Corsica, Sardinia and back (all times CEST)

Attachment to the certificate delivered by FLYN-YACHTING SAS (continuous positions from MarineTraffic)

dtg (local)	lon	lat			
10/08/2020 09:00	7.128304	43.586156	11/08/2020 10:27	8.521035	42.720425
10/08/2020 09:01	7.131593	43.589402	11/08/2020 10:27	8.521035	42.720425
10/08/2020 09:02	7.133131	43.591639	11/08/2020 11:11	8.704910	42.662080
10/08/2020 09:09	7.146581	43.571687	11/08/2020 12:12	8.774395	42.572051
10/08/2020 09:15	7.152487	43.549670	11/08/2020 12:43	8.773997	42.568823
10/08/2020 09:23	7.139782	43.524685	11/08/2020 13:13	8.773402	42.568969
10/08/2020 09:46	7.050048	43.485379	11/08/2020 13:43	8.773203	42.568529
10/08/2020 09:55	7.020666	43.503879	11/08/2020 14:14	8.774792	42.569263
10/08/2020 10:36	7.021262	43.542450	11/08/2020 14:44	8.774593	42.568236
10/08/2020 11:08	7.019078	43.546566	11/08/2020 15:15	8.773600	42.568969
10/08/2020 11:38	7.016001	43.546349	11/08/2020 15:45	8.774395	42.569410
10/08/2020 12:09	7.015008	43.548443	11/08/2020 15:47	8.767645	42.572785
10/08/2020 12:39	7.016001	43.548443	11/08/2020 15:51	8.751167	42.582615
10/08/2020 13:09	7.015604	43.548010	11/08/2020 15:58	8.726550	42.596697
10/08/2020 13:40	7.018185	43.545916	11/08/2020 16:05	8.694984	42.588483
10/08/2020 14:11	7.020468	43.544183	11/08/2020 16:18	8.647338	42.563540
10/08/2020 14:13	7.016497	43.538262	11/08/2020 16:49	8.564751	42.480127
10/08/2020 14:39	6.992277	43.451689	11/08/2020 17:13	8.505987	42.414258
10/08/2020 15:03	6.908102	43.401336	11/08/2020 17:29	8.475812	42.367166
10/08/2020 15:41	6.756428	43.338770	11/08/2020 18:02	8.467871	42.256359
10/08/2020 16:07	6.654783	43.294703	11/08/2020 18:31	8.451988	42.161900
10/08/2020 16:17	6.615078	43.280200	11/08/2020 18:31	8.451988	42.161900
10/08/2020 16:47	6.615028	43.279729	11/08/2020 19:22	8.451988	41.991517
10/08/2020 17:17	6.615723	43.279983	11/08/2020 19:45	8.480576	41.915643
10/08/2020 17:47	6.615376	43.280164	11/08/2020 20:14	8.534575	41.827800
10/08/2020 18:17	6.615276	43.279874	11/08/2020 20:36	8.629868	41.832551
10/08/2020 18:47	6.615524	43.279729	11/08/2020 20:53	8.690220	41.870549
10/08/2020 19:17	6.615177	43.279910	11/08/2020 21:08	8.742233	41.899626
10/08/2020 19:47	6.615376	43.279910	11/08/2020 21:13	8.752954	41.915346
10/08/2020 20:17	6.615822	43.279548	11/08/2020 21:14	8.749480	41.919201
10/08/2020 20:18	6.616368	43.277662	11/08/2020 21:15	8.748785	41.919720
10/08/2020 20:19	6.618353	43.276284	11/08/2020 21:16	8.745013	41.919943
10/08/2020 20:20	6.622274	43.273999	11/08/2020 21:46	8.742630	41.919720
10/08/2020 20:21	6.626146	43.272440	11/08/2020 22:16	8.741340	41.919053
10/08/2020 20:22	6.629818	43.271751	11/08/2020 22:46	8.741241	41.919127
10/08/2020 20:52	6.633243	43.272440	11/08/2020 23:16	8.741241	41.919127
10/08/2020 21:23	6.634583	43.272621	11/08/2020 23:46	8.741241	41.919127
10/08/2020 21:53	6.636221	43.272984	12/08/2020 00:16	8.741241	41.919201
10/08/2020 22:23	6.637462	43.272802	12/08/2020 00:46	8.741241	41.919201
10/08/2020 22:53	6.638156	43.272440	12/08/2020 01:17	8.742730	41.919424
10/08/2020 23:24	6.638603	43.272512	12/08/2020 01:18	8.746105	41.919794
10/08/2020 23:54	6.637958	43.272512	12/08/2020 01:19	8.749380	41.918163
11/08/2020 00:24	6.637114	43.272948	12/08/2020 01:20	8.750671	41.914753
11/08/2020 00:54	6.635526	43.272839	12/08/2020 01:30	8.742730	41.882048
11/08/2020 01:24	6.634682	43.272512	12/08/2020 02:28	8.551351	41.750169
11/08/2020 01:55	6.633491	43.272549	12/08/2020 02:56	8.630761	41.822083
11/08/2020 02:25	6.632498	43.272331	12/08/2020 04:02	8.630761	41.602521
11/08/2020 02:55	6.631804	43.272476	12/08/2020 05:05	8.821346	41.447362
11/08/2020 02:57	6.635923	43.275849	12/08/2020 05:45	8.989696	41.404328
11/08/2020 03:03	6.661682	43.284116	12/08/2020 06:07	9.075459	41.370838
11/08/2020 03:09	6.688284	43.284551	12/08/2020 06:20	9.134223	41.374128
11/08/2020 03:27	6.767298	43.267435	12/08/2020 06:55	9.146531	41.386539
11/08/2020 04:16	6.962490	43.181576	12/08/2020 07:26	9.150502	41.389529
11/08/2020 04:16	6.962490	43.181576	12/08/2020 07:58	9.159038	41.389380
11/08/2020 04:23	6.986470	43.171028	12/08/2020 08:29	9.164200	41.388782
11/08/2020 06:35	7.555048	43.029043	12/08/2020 08:59	9.164200	41.388782
11/08/2020 08:59	8.145861	42.816612	12/08/2020 09:29	9.163605	41.388782
11/08/2020 10:06	8.431739	42.748759	12/08/2020 09:59	9.163605	41.388782
			12/08/2020 10:29	9.162810	41.388782
			12/08/2020 11:01	9.155862	41.389230
			12/08/2020 11:32	9.149311	41.388931

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12/08/2020 11:33	9.147325	41.386688	13/08/2020 00:46	9.313628	41.607643
12/08/2020 11:40	9.155068	41.363809	13/08/2020 00:54	9.291790	41.588419
12/08/2020 11:52	9.194972	41.340173	13/08/2020 01:00	9.310055	41.602427
12/08/2020 12:01	9.223162	41.316529	13/08/2020 01:02	9.317202	41.606749
12/08/2020 12:09	9.248351	41.295999	13/08/2020 01:05	9.332290	41.606898
12/08/2020 12:09	9.248351	41.295999	13/08/2020 01:12	9.364054	41.607345
12/08/2020 12:09	9.248375	41.295980	13/08/2020 02:11	9.530021	41.760333
12/08/2020 12:09	9.248375	41.295980	13/08/2020 03:02	9.591961	41.924012
12/08/2020 12:14	9.262470	41.284491	13/08/2020 03:53	9.653902	42.087691
12/08/2020 12:26	9.295823	41.254534	13/08/2020 05:10	9.676136	42.341526
12/08/2020 12:38	9.327190	41.221266	13/08/2020 05:58	9.620152	42.499303
12/08/2020 12:49	9.372851	41.208074	13/08/2020 06:47	9.564168	42.657080
12/08/2020 12:55	9.387145	41.194280	13/08/2020 07:13	9.458205	42.694434
12/08/2020 12:57	9.393895	41.186481	13/08/2020 07:14	9.455574	42.696631
12/08/2020 13:02	9.411762	41.181382	13/08/2020 07:15	9.454557	42.698883
12/08/2020 13:05	9.428041	41.180782	13/08/2020 07:45	9.453514	42.700072
12/08/2020 13:08	9.434394	41.174782	13/08/2020 08:15	9.453316	42.700164
12/08/2020 13:12	9.442335	41.162181	13/08/2020 08:45	9.453415	42.700072
12/08/2020 13:18	9.453452	41.141773	13/08/2020 09:16	9.453514	42.699944
12/08/2020 13:22	9.456232	41.128565	13/08/2020 09:46	9.453738	42.699944
12/08/2020 13:28	9.450276	41.111451	13/08/2020 09:47	9.456592	42.696375
12/08/2020 13:30	9.447100	41.103342	13/08/2020 09:48	9.459942	42.695972
12/08/2020 13:31	9.445859	41.103980	13/08/2020 10:38	9.686882	42.706332
12/08/2020 13:32	9.443427	41.107284	13/08/2020 10:50	9.737704	42.722143
12/08/2020 14:02	9.443824	41.108560	13/08/2020 10:51	9.744957	42.723395
12/08/2020 14:32	9.443228	41.108410	13/08/2020 10:51	9.744957	42.723395
12/08/2020 15:02	9.443427	41.108260	13/08/2020 11:02	9.792166	42.731545
12/08/2020 15:33	9.443923	41.108485	13/08/2020 11:02	9.792166	42.731545
12/08/2020 15:34	9.447745	41.106683	13/08/2020 11:18	9.863173	42.743803
12/08/2020 15:35	9.448043	41.109649	13/08/2020 12:01	10.031523	42.813415
12/08/2020 15:37	9.451318	41.117494	13/08/2020 12:43	10.216549	42.849652
12/08/2020 15:40	9.456480	41.125450	13/08/2020 13:13	10.351546	42.832121
12/08/2020 15:42	9.458813	41.130517	13/08/2020 13:20	10.338642	42.809907
12/08/2020 15:46	9.461393	41.143687	13/08/2020 13:23	10.329361	42.808993
12/08/2020 15:49	9.468937	41.152391	13/08/2020 13:24	10.322512	42.809724
12/08/2020 15:54	9.488393	41.158392	13/08/2020 13:54	10.322115	42.810199
12/08/2020 15:58	9.506657	41.161243	13/08/2020 14:24	10.322562	42.810236
12/08/2020 16:03	9.527701	41.159743	13/08/2020 14:54	10.322512	42.810053
12/08/2020 16:06	9.543385	41.158092	13/08/2020 14:55	10.325291	42.809651
12/08/2020 16:09	9.545767	41.149690	13/08/2020 14:56	10.331197	42.809724
12/08/2020 16:12	9.545767	41.140235	13/08/2020 14:57	10.336310	42.810674
12/08/2020 16:14	9.535927	41.136811	13/08/2020 15:02	10.346931	42.825070
12/08/2020 16:15	9.533595	41.136483	13/08/2020 15:39	10.201610	42.883496
12/08/2020 16:45	9.532044	41.135939	13/08/2020 16:28	9.979261	42.902180
12/08/2020 17:15	9.532044	41.135948	13/08/2020 16:57	9.845851	42.910353
12/08/2020 17:45	9.532069	41.135873	13/08/2020 17:38	9.656301	42.924284
12/08/2020 18:15	9.532056	41.135939	13/08/2020 17:38	9.656301	42.924284
12/08/2020 18:45	9.531982	41.136023	13/08/2020 17:46	9.623502	42.926695
12/08/2020 19:15	9.531969	41.135939	13/08/2020 18:11	9.517092	42.946533
12/08/2020 19:45	9.531982	41.135892	13/08/2020 18:31	9.480564	43.008339
12/08/2020 20:15	9.532205	41.135883	13/08/2020 19:03	9.399565	43.099186
12/08/2020 20:16	9.536275	41.136323	13/08/2020 19:47	9.238280	43.187153
12/08/2020 20:17	9.541139	41.137327	13/08/2020 19:47	9.238280	43.187153
12/08/2020 20:21	9.555830	41.142280	13/08/2020 20:45	9.026336	43.302752
12/08/2020 20:58	9.664423	41.232564	13/08/2020 22:27	8.653108	43.506318
12/08/2020 21:32	9.743819	41.330079	14/08/2020 00:09	8.229056	43.658235
12/08/2020 21:32	9.743819	41.330079	14/08/2020 00:30	8.140494	43.689962
12/08/2020 22:12	9.835950	41.443235	14/08/2020 00:30	8.140494	43.689962
12/08/2020 22:43	9.842303	41.547120	14/08/2020 01:52	7.805005	43.810152
12/08/2020 23:27	9.662748	41.610692	14/08/2020 01:55	7.788527	43.815255
12/08/2020 23:27	9.662748	41.610692	14/08/2020 02:26	7.786840	43.816118
12/08/2020 23:31	9.646953	41.616284	14/08/2020 02:56	7.786145	43.816998
12/08/2020 23:58	9.527838	41.621051	14/08/2020 03:26	7.785996	43.817322
13/08/2020 00:31	9.383311	41.610325	14/08/2020 03:56	7.785996	43.817322
13/08/2020 00:41	9.335863	41.609431	14/08/2020 04:26	7.786244	43.817340

FLYN-YACHTING SAS, a Nice (France) based company, delivers certified reports of yachts tracks and navigations relative to fiscal, social, environmental or similar legal issues, based on maritime border crossings, time or distance spent in national waters, computation of VAT, commercial exemption status, location of anchorages, etc.



14/08/2020 04:56	7.786046	43.817358
14/08/2020 05:26	7.785971	43.817394
14/08/2020 05:57	7.786616	43.816531
14/08/2020 06:27	7.787708	43.815633
14/08/2020 06:57	7.788602	43.814698
14/08/2020 06:58	7.787460	43.813063
14/08/2020 07:08	7.760312	43.784987
14/08/2020 07:29	7.673754	43.753912
14/08/2020 07:53	7.568139	43.736642
14/08/2020 07:57	7.546217	43.734121
14/08/2020 07:57	7.546217	43.734121
14/08/2020 08:07	7.503022	43.729156
14/08/2020 08:16	7.459310	43.724698
14/08/2020 08:16	7.459310	43.724698
14/08/2020 08:16	7.459301	43.724697
14/08/2020 08:16	7.459301	43.724697
14/08/2020 08:18	7.452200	43.723973
14/08/2020 08:23	7.434977	43.737181
14/08/2020 08:54	7.432248	43.737973
14/08/2020 09:24	7.431900	43.737829
14/08/2020 09:54	7.432198	43.737757
14/08/2020 10:24	7.432049	43.737973
14/08/2020 10:54	7.431950	43.738117
14/08/2020 11:24	7.431950	43.738009
14/08/2020 11:54	7.432248	43.738081
14/08/2020 12:25	7.432347	43.737973
14/08/2020 12:55	7.432397	43.737793
14/08/2020 12:56	7.434977	43.735310
14/08/2020 12:58	7.432893	43.728868
14/08/2020 12:59	7.430064	43.726313
14/08/2020 13:00	7.425647	43.723433
14/08/2020 13:01	7.419991	43.721099
14/08/2020 13:01	7.419991	43.721099
14/08/2020 13:01	7.419988	43.721098
14/08/2020 13:01	7.419988	43.721098
14/08/2020 13:02	7.417011	43.719870
14/08/2020 13:07	7.400980	43.707270
14/08/2020 13:15	7.376363	43.689409
14/08/2020 13:23	7.344996	43.675866
14/08/2020 13:27	7.328319	43.666643
14/08/2020 13:31	7.313231	43.671543
14/08/2020 13:36	7.290996	43.680765
14/08/2020 13:39	7.290637	43.689625
14/08/2020 13:40	7.288602	43.691444
14/08/2020 14:11	7.285450	43.692659
14/08/2020 14:41	7.285289	43.692794
14/08/2020 15:11	7.285301	43.692839
14/08/2020 15:41	7.285339	43.692803
14/08/2020 16:11	7.285413	43.692812
14/08/2020 16:41	7.285463	43.692776
14/08/2020 17:11	7.285413	43.692776
14/08/2020 17:12	7.288862	43.690552
14/08/2020 17:24	7.258066	43.657356
14/08/2020 17:37	7.215184	43.625638
14/08/2020 17:53	7.154038	43.597077
14/08/2020 17:58	7.132349	43.592153
14/08/2020 17:59	7.131034	43.589736
14/08/2020 18:00	7.128850	43.586471
14/08/2020 18:30	7.129049	43.585858
14/08/2020 19:00	7.129223	43.585840
14/08/2020 19:30	7.128975	43.585894
14/08/2020 20:00	7.128950	43.585930
14/08/2020 20:30	7.129173	43.586020
14/08/2020 21:00	7.129322	43.585768

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