

Liability

In 2008 the European Council drastically amended the European guideline proposal concerning legal liability and financial guarantees pertaining to shipowners. The amendments were in accordance with comments made by shipowners.

In the original proposal, ships registered in countries that were not party to the 1996 Liability and Compensation Convention (limiting shipowners' liability) would be subject to a higher limit of liability as well as financial guarantees amounting to double the limits of liability set down in the 1996 Liability convention. In addition, a system of government certificates, registration of said certificates on entering member states' Economic Areas and the inclusion of the option for direct legal action against insurers, was to be introduced.

In the new guideline proposal, all references to civil liability have been deleted. The proposal is limited to shipowners' obligation to possess financial guarantees to cover maritime legal claims. The guideline is now being referred to as an 'Insurance Directive'. European member states will be required to fully implement the guideline into their national legislation before 1 January 2012

In consultation with the KVNR, in 2008 the Ministry of Transport, Public Works and Water Management started the process of obtaining parliamentary approval of implementation legislation for any liability regulations that have already been achieved internationally by IMO.

Consequently the Netherlands too, will be able to ratify said regulations regarding the Convention on Limitation of Liability for Maritime Claims and the Bunker Convention.

Wage withholding tax facilities for the shipping industry

By means of independent studies, the KVNR has demonstrated that the system of wage withholding tax facilities for the shipping industry often is of far less benefit to shipowners in real terms than is legally intended. Compared to other European countries too, the benefits are much lower. Consequently, Dutch shipowners and Dutch seafarers have been placed at a competitive disadvantage. The Permanent Parliamentary Commission of the Ministry of Transport, Public Works and Water Management has reached this conclusion as well.

A joint study carried out by the ministries of Finance and Transport, Public Works and Water Management confirmed the KVNR's findings. The ministries in question have also conceded that the improvements the KVNR has been urging for do comply with the European guidelines for maritime transport.

As in 2008, the Second Chamber of Parliament (the Permanent Parliamentary Commission of the Ministry of Finance) has been considering improvements to the wage withholding tax facilities for the

shipping industry. No such improvements have materialised, however. The main obstacle appeared to be finding the additional money, needed for the improvements, in the national budget.

Occupational health and safety in merchant shipping.

In 2008 the KVR and Nautilus jointly decided to develop an index for occupational health and safety in merchant shipping. As of 2010 this tool will replace the existing health and safety regulation policies. It will include 'good practice' guidelines for potentially hazardous working situations. The occupational health and safety index will be binding for all companies operational in merchant shipping. Over the course of 2009, the following three potentially dangerous situations were given priority and have been written up: hatch cradles, mooring and unmooring, and loading and unloading. Over the course of 2010 priority will be accorded to potentially dangerous situations in regard to loading and unloading of ro-ro vessels, entering enclosed spaces and noise levels. These will be added to the index.

The Labour Inspectorate will examine additions to the occupational health and safety index for merchant shipping. Once approved, the index will be expanded.

More information on the index for occupational health and safety may be found at:

<http://www.kvr.nl/website/arbocatalogus/wat-is-een-arbocatalogus>

Bunker convention

In 2001 a new International Convention on Civil Liability for Bunker Oil Pollution Damage was adopted by the International Maritime Organisation (IMO). The convention in question provides uniform regulations concerning shipowners' liability for damages caused by bunker oil. Shipowners retain their right to limit said liability.

After receiving the required number of ratifications, the convention became effective on 21 November 2008. In the Netherlands, the convention has been approved by the cabinet but still has to be discussed in Parliament. As we speak (January 2010) the draft legislation is being processed in the Second Chamber of Parliament.

The convention introduces compulsory insurance against bunker oil pollution for registered owners of vessels of more than 1000GT gross tonnage. As evidence of the required insurance, shipowners will have to carry a government issued certificates on board each of their ships. Since the convention has not as yet been ratified by the Netherlands, the Dutch government cannot yet issue the certificates in question. Other registers too are encountering this hurdle. Following consultation with the various governments and the International Group of P&I Clubs, a considerable number of states

have agreed to issue certificates for ships registered in so-called non-State Parties. KVNR members have availed themselves of the foreign option for their Dutch-registered ships throughout 2008.

VAT

In accordance with the 1968 Turnover tax Act (Nederlandse Wet op de Omzetbelasting 1968) VAT (value added tax) is levied on goods and services for which the supplier is charged and which are supplied in the Netherlands. VAT is a form of indirect taxation and is coordinated within the European Union. Consequently Dutch legislation is guided by the European VAT guidelines.

Consumers pay VAT when buying goods and/or services. Companies supplying each other also have to pay VAT, with the exception of a few types of transactions (like export). A business may deduct the VAT they have paid from the VAT they have charged their customers when submitting their returns so that in actual fact they do not pay VAT on their business expenses. Of course, they still have to carry out all the administrative tasks involved.

Whether VAT is payable or not and which other regulations apply, essentially depends on the distinction between:

- The provision of a service and the provision of goods;
- Services and/or goods supplied within the European Union and services and/or goods supplied to or from outside the EU.

From 1 January 2010 the amended European VAT guideline has compelled EU member states to amend their national VAT regulations regarding:

- The levy of VAT on services supplied to EU businesses;
- Applications for VAT refunds from other EU countries.

Below you will find a brief explanation of both changes.

The levy of VAT on services supplied to EU businesses

The general rule is for VAT to be levied in the country of residence of the client purchasing the service. This is the principle of the country of destination. Said principle is linked to a mandatory reverse-charge rule. This rule requires the supplier to issue an invoice without charging VAT. The client's VAT number should however appear on the invoice. VAT will then be payable –at the national rate– in the client's country of residence. Said VAT may be deducted from the VAT the client has charged on other transactions, provided the service in question is being used for a transaction subject to VAT.

Services provided to individuals are virtually always subject to VAT: the supplier's country of residence will determine the rate charged.

VAT and restaurant/catering services on board ships, planes and trains

The conditions regarding the levy of VAT on board oceangoing vessels have not yet been fully developed. Currently, services that are supplied on board an oceangoing ship on the open seas during an international passage are not subject to VAT. Virtually all EU countries practise this rule, even though it is not in accordance with a ruling by the European Courts of Justice (the Köhler ruling).

EU member states will not re-evaluate these services' VAT position until such time as the European Commission has carried out their own evaluation of said services, which has been announced years ago. This matter is vitally important to the ferry and cruise industry. Developments will be closely monitored by the KVNR and ECSA.

Applications for refunds of other countries' VAT

From 1 January 2010 businesses that currently have to apply for VAT refunds in other member states, may submit those applications digitally to the Belastingdienst (Dutch Inland Revenue), who will then forward the applications to the relevant country. A decision will have to be forthcoming within four months. Should further information be required the term may be extended to eight months. Payment should be made within ten workdays following the end of that period; if no payment is made, interest will be payable.

VAT levy on trade carried out entirely outside of the EU

As a consequence of the amended VAT guideline that became effective on 1 January 2010, transport taking place entirely outside the EU will still be subject to VAT. The European Commission has stated that individual member states are responsible for preventing this from happening by means of the application of 'use and enjoyment' exemptions. The European Commission is not inclined to make these mandatory for member states.

It goes without saying that if this kind of exemption is not included in the member states' national VAT legislation as a matter of course, the result will be a mishmash of transactions that are/are not subject to VAT. Even though businesses can ultimately deduct the VAT paid, it does lead to additional paperwork. During the processing of the amendments to the Turnover Tax Act, the Dutch parliament has drawn attention to this remarkable consequence of the amended VAT guideline.

Links

[Website Europese Unie \(EUR-Lex\) over BTW](#)

<http://eur-lex.europa.eu/en/legis/latest/chap093010.htm>

Carbon reductions

Worldwide shipping as a whole amounts to 2.7% of the total of global carbon emissions. In view of the environmental effects of current levels of emissions, the shipping industry too will have to contribute to reductions in global carbon emissions. If no measures are taken concerning the shipping industry, its comparative contribution to the total amounts of emissions will increase, which is not desirable.

Reduction of the shipping industry's carbon emissions is at the top of IMO's agenda. Decision making on targets for reduction and the means of achieving the reductions in question is a complicated process. Especially since the considerations pertaining to the shipping industry have a fundamental impact on the choices made. Said considerations do not apply to land-based industries.

The pivotal question is whether in the shipping industry and its flag states a differentiation can be made between developed nations and developing nations, as it is in other instances.

Developing countries, would like to contribute to carbon reductions proportionate to their capabilities (CBDR: common but differentiated responsibilities). This can be realised as far as land based industries are concerned. For the shipping industry however, the potential risk of flagging out to developing nations' registers should these nations (and therefore their flags) be entitled to lower reduction targets, is a very real one.

It is expected that first of all reduction targets for all countries –and the ways to achieve these– are to be made clear at global level, before coming to arrangements regarding global shipping and its various sectors.

Following the Copenhagen Climate Summit's failure, all eyes are on the December 2010 Mexican climate conference in Cancun

The European Commission expects IMO to produce a proposal on carbon reductions in the shipping industry before the end of 2010. In view of the above, it is questionable whether this deadline will be achieved. The Commission has threatened to take its own measures, which would lead to stringent requirements for ships under any EU flag. This stance is very likely to prove a serious impediment to

European shipowners' competitive potential, whose ships are registered under EU flags. Flagging out will be a real risk, leading to the erosion of the European maritime cluster.

As far as the way of achieving carbon reductions is concerned, there are two methods, both of which are still very much in the developmental stages.

The first method is the emissions trading system, which is currently being applied to a number of industrial sectors (like power stations) within Europe. This system allocates or sells emission rights to companies. If they have reduced their emissions, the remaining emission rights may be sold to those companies that have a shortfall of emission rights. Thus a market for carbon emission rights is created (the trading system).

Another aspect of the system is the periodical (annual) reduction of carbon emissions allowed, which is another way of ensuring that companies are compelled to either reduce their emissions or buy (ever more expensive) emission rights.

The second method consists of a levy on maritime fuels. A significant increase in maritime fuels is to stimulate shipowners to reduce fuel consumption and to reduce carbon emissions that way.

Any proceeds from the levy and trading systems could be used to fund incentives for innovation in the maritime industry and to support (developing) nations financially in their adjustments.

In this method too, a limit to carbon emissions is being considered. The limit is then to be reduced gradually, thus forcing a reduction in carbon emissions.

The KVNRR is in favour of the levy system, because of its comparative ease of implementation, the system's low transaction expenses and the stability of the levy.

Consultative Shipping Group

It has always been the KVNRR's ambition –and that of the international shipowners' associations– to achieve as much (economic) freedom in the shipping industry as possible as well as free market access for all. Accordingly, protectionism, discrimination and procedural obstacles are considered to be reprehensible. In that regard, we are pleased to say that recently, the Consultative Shipping Group (CSG), as 'patron' of said principles of freedom has convened in Tokyo and Washington where agreement was reached to tighten its connections. The CSG will convene in Washington in June 2010. The CSG is an international consultative forum for maritime government representatives from European Union member states, Japan, Norway and –more recently– South Korea, Singapore and Canada.

Competition regulations

European guideline 4065/86 regarding competition (including a generic exemption for liner conferences) was revoked per 18 October 2008. As a consequence, liner conferences for routes to and from the European Union are no longer permitted. Full authority for the European Commission to apply (regular) competition regulations equally to maritime transport had been obtained at an earlier stage.

Following consultations with the European Community Shipowners' Associations (ECSA) and national governments, in 2008 the European Commission adopted guidelines regarding the application of European competition regulations to maritime transport. Said guidelines apply to liner shipping, tramp shipping and pool shipping alike. The guidelines were formally published in the Official Journal of the European Union of 26 September 2008. In addition in 2008 the European Commission initiated the process of amendments to European (exemption) directives regarding liner shipping consortia.

The new exemption directive will come into force on 26 April 2010 and will be effective until 25 April 2015.

European maritime transport strategy

During 2008, the European Commission has been involved in the preparation of a commission document regarding Europe's maritime transport strategy 2008-2018. Its purpose was to present the primary strategic objectives for the European maritime transport system until 2018, and to determine in which essential areas the European Union will have to intervene in order to reinforce the industry's competitive potential whilst at the same time improving its environmental performance.

To that end the European Commission has consulted a selection of experts with years of experience within the shipping industry, as well as the member states' various relevant ministerial departments. The report in question was published in January 2009.

Aspects of the report are the European shipping industry's competitive position in globalised markets, personnel, seamanship and maritime know-how, the quality of the shipping industry as a competitive advantage, international cooperation, the utilisation of short sea shipping's potential and Europe as a world leader in maritime research and innovation. Through the Ministry of Transport, Public Works and Water Management as well as the European Community Shipowners' Association, the KVNR is closely involved in this issue.

HNS convention

During the International Maritime Organisation (IMO) Legal Committee's meeting in October 2008, a review of the convention regarding the maritime transport of hazardous substances (Hazardous and

Noxious Substances or HNS convention) was discussed. Even though the convention has not yet become effective the various governments would like to amend certain of the convention's aspects. A number of governments would like to see the limits of shipowners' liability increased. While the data supplied by P&I Clubs provides scant factual foundation for this desire, it was agreed in the International Chamber of Shipping to support a modest increase, in order to compensate the continuation of the so-called 'shared liability' principle in which shippers and shipowners share liability. The diplomatic conference on this new Protocol of the HNS convention is to take place in the spring of 2010.

Coolants

HCFCs in refrigeration are increasingly being replaced by HFCs. HCFCs contain ozone depleting substances. HFCs do not contain these substances but are extremely strong greenhouse gases. Currently there are no International Maritime Organisation (IMO) regulations concerning HFCs –as opposed to HCFCs. Since 2006, however, a European directive aimed at preventing and/or reducing HFC leakages has been operational. Mobile refrigeration units have so far been exempt from this directive. A study, commissioned by the European Commission, was carried out in 2007, which has generated unrealistic expectations regarding the prevention and/or reduction of coolant leakages. Dutch companies and shipowners have been observing the proposed measures on a voluntary basis for many years now. However, the results are unfortunately not consistent with the ones promised in the report in question, which could lead to unrealistic standards being set. This in turn would affect enforcement.

The KVNR –also on behalf of the European Community Shipowners' Associations– has conveyed shipowners' concerns to the European Commission. The KVNR is a proponent of international regulation as an effective solution to the problem. For this reason the KVNR has actively contributed to the Dutch proposal to IMO in which the use of ozone depleting substances, the occurrence of accidents and preventative searches for leakages are entered in a mandatory journal. As a matter of principle this should be applicable to all chemical coolants, including HFCs.

Netherlands Shipping Training Centre en Palompon

Since 2001 the KVNR has been involved in a joint venture with a Philippine nautical academy, the Palompon Institute of Technology (PIT), in order to educate and train prospective officers for the Dutch fleet. The Shipping and Transport College (STC) based in Rotterdam is responsible for monitoring and safeguarding educational standards at PIT. In April of 2010, the 9th edition of cadets was selected, consisting of 61 deck cadets and 72 engine room cadets. Those selected will be serving their cadetships in the year to come (2010-2011). Once their cadetships have been completed, the cadets can then sit a state examination in the Philippines to obtain their Filipino deck officer certificates of competency. Since the start of the project, a total number of 877 cadets have been selected, 724 of them are still employed on board of KVNR members' ships.

On Friday 23 April 2010, Mr. Rob Huyser, director of Maritime Affairs at the Ministry of Transport, Public Works & Water Management, and Mrs. Delia Combista, PIT president, opened a new building for the benefit of the engineers' course. The new building was partly financed by the Dutch Ministry of Transport, Public Works and Water Management and provides PIT with modern facilities for the education of engineers. KVNR members, STC and the KNRV's Special Purposes Foundation all made donations to equip the building. It has been named for the KVNR's former chairman, Mr. Aart Korteland. During the opening the KVNR's vice-president, Mr Marnix van Overklift, unveiled a plaque.

PIT, STC and the KVNR jointly established the Netherlands Shipping Training Centre (NSTC) in 2005, which offers maritime training courses in Palompon. NSTC currently offers eight training courses, including the STCW courses: 'Basic Training, Proficiency in Survival Craft and Rescue Boat', 'Advanced Fire Fighting' and 'Medical First Aid'. In 2009 1612 trainees attended the NSTC. Its facilities include dormitory accommodation for its students as well as 100 PIT nautical students.

Pensions

Dekkingsgraad

Because the Industrial Pension Fund for Merchant Shipping (BPFK) takes very few risks with its investments, it has managed to avoid the worst of the consequences of the financial crisis in 2008, unlike many other pension funds. As of 31 December 2009, the cash value of its assets, divided by the cash value of its liabilities (in Dutch: *dekkingsgraad*) amounted to around 116.5%

Different pension fund administrator

As of 1 January 2010, BPFK has contracted out the administration of the pension fund to Mn Services, a pension fund administrator. Prior to that date, it had been contracted out to GAK (since 1994) and its later successors in title, latterly Syntrus Achmea. The fund's management had already been transferred to Mn Services at an earlier date.

Management offices

New legislation on pensions (2007) has resulted in more demands on the pension fund and its management, leading to increased pressure of work for members of the board. For that reason, BPFK's board of governors has decided to simplify and streamline the processes of information supply and decision making by establishing management offices. Said offices will operate independently from the executive and has become operational during 2009.

More information on the Industrial Pension Fund for Merchant Shipping (BPFK) may be found at: www.bpfkoopvaardij.nl.

Risk-based Port State inspections

The proposed legislation for increased port state inspections within the European Union's Third Maritime Safety Package was accepted in 2008. Currently 25% of ships from a given register calling in ports of a given country must be inspected. Because of the nature of the Dutch fleet – a major proportion of which consists of short sea vessels travelling within Europe and whose crew are fairly fluent in English – its ships are subject to a much higher frequency of inspection than ships under other flags of quality. Port states' different interpretations of the criteria (specifically in relation to the International Safety Management Code, International Ship & Port Facility Security Code and crew-related matters) are particularly responsible for more port state inspections and therefore more detentions. The current 25% norm is expected to be replaced by risk-based inspections in 2011 and over 2010 the Paris MOU will implementing this new arrangement step by step. The KVNR will be emphatic in its request of the Dutch government that a high ranking will be directly linked to an appropriate frequency of inspection in the yet to be determined details for a system of risk-based inspections.

Security

Since 1 July 2004, all ships and ports have been subject to an international safety measure: International Ship & Port Facility Security Code (ISPS-Code). Said code regulates security for ships and ports and was introduced as a result of the 9/11 terrorist attacks. In recent years we have been receiving reports from KVNR members that all over the world the ISPS-Code has failed to be correctly implemented in ports. The KVNR has brought this issue to the attention the various (inter)national authorities on a number of occasions. A uniform, sustainable and efficient safety regime that does not lead to unnecessary (paper)work and delays is essential for the shipping industry.

Ship Security Officer

From 1 January 2008, aspiring Ship Security Officers (SSO) must follow a Dutch government approved training course, which also meets the Standards of Training Certification and Watchkeeping (STCW) treaty's requirements.

Comprehensive consultations between the Dutch government and the KVNR have led to a pragmatic approach in line with STCW requirements.

Those who received SSO training prior to 1 January 2008 will be subject to a transitional period until 1 July 2009. The SSO training courses that are recognised by the Dutch government have been listed on the Transport and Water Management Inspectorate website.

Social insurances

Within all segments of the maritime industry a large number of organisations have been established to carry out legislation regarding social and health insurances.

We refer to the Education and Training Fund for the shipping industry, Vereniging Zee-Risico 1967, Marbo B.V., Onderlinge Waarborgmaatschappij Zee-Risico 1996 and Onderlinge Waarborgmaatschappij AZVZ in particular.

Responsibility for the regulations' execution has been lodged with a single body: the Stichting Scheepvaart (the Dutch Shipping Foundation) in order to achieve synergy among the various regulations as well as to realise efficient management.

The decision of the Industrial Pension Fund for Merchant Shipping (BPFK) to transfer administration of the pension fund to Mn Services from 1 January 2010, will have consequences for the Stichting Scheepvaart, which will also be transferred to Mn Services (August 2009)

The day-to-day running of the BPFK management offices and the Secretariat for the Shipping industry have been merged, even though they continue to be legally separate entities.

More information on this issue may be found at the social partners' website:

<http://www.scheepvaartnet.nl/?pagina=253&menu=1&GID=1>

Tanker Management and Self Assessment

An internationally standardised system, known as Tanker Management and Self Assessment (TMSA) has been operational within the tanker industry for a number of years. This system allows shipowners to judge their own management standards. More and more clients demand that tanker companies use this system. The KVNR has been using TMSA for an equivalent system, known as Vessel Management and Self Assessment, to be used by the entire shipping industry to achieve a reduction in the frequency of inspections.

Tonnage tax regime

Under the tonnage tax regime fiscal results of shipping activities are fixed on the tonnage operated. Said results are then subject to taxation, either income tax or corporation tax. The amount of

taxation payable is not related to the amount of actual profit made in the calendar year in question. As a result of the tonnage tax regime, actual taxation is comparable to taxation in open registers, thus providing a level playing field for Dutch shipowners.

Shipowners opting for the tonnage tax regime need to do so for a consecutive period of ten years. Even should operational profits (and therefore fiscal profits as well) be disappointing, the [modest] fixed tax will still be payable. This is offset, however, by the huge advantage of the relatively low rate of taxation payable in good years as well as the security of a fixed rate for the amount payable for a period of ten years.

Current points of debate regarding the tonnage tax regime

The tonnage tax regime, introduced by the Netherlands in 1996, still has a solid and sound foundation. However, because of the terms of comparable regimes that have been introduced in the countries around us in later years, some of the regime's elements are lagging behind. Consultations with the Ministry of Finance and/or the Belastingdienst (Dutch Inland Revenue) on this issue are continuing. Below you will find a short explanation of the most important subjects:

Types of ships qualifying for the tonnage tax regime

Merchant navy vessels and passenger ships (cruise ships) obviously qualify for the tonnage tax regime. Other ships' entitlement is less simple, given that the question might arise of whether or not, and if so to what extent, these ships carry out maritime transport. Based on the terms of European State Aid, in order to qualify, vessels must be used for the transport of goods or passengers by sea. Types of ships under discussion include diving support vessels, chase & guard vessels and anchor handling vessels. Said vessels all share the characteristics of being operational on the open seas, of being oceangoing vessels in full compliance with all the international safety and environmental requirements pertaining to oceangoing ships and of having crews who are trained to STCW standards and are highly qualified and experienced for the work to be carried out at sea.

The ships in question are also up against international competition from open registers that have access to cheap crews.

The explanatory memorandum accompanying the introduction of the tonnage tax regime in 1996 did not include an (comprehensive) list of qualifying vessels, as opposed to the UK where such a list has been included. Said list includes more types of ships than currently qualify for the tonnage tax regime in the Netherlands.

Current state of affairs

Consultations with the Ministry of Finance and the Belastingdienst, regarding the application of the tonnage tax regime to said types of ships, have been taking place over a number of years. Four additional types of ships may soon become entitled to the tonnage tax, namely crane ships, pipe-laying vessels, cable-layers and oceanic survey vessels.

Practical implementation of the tonnage tax regime

The tonnage tax regime's effectiveness, and whether or not a level playing field exists between the Netherlands and its surrounding countries, is not only determined by the regime's regulations but also by the way they are implemented by the various tax inspectorates. The KVNR has been involved in consultations on the subject of practical implementation with the Ministry of Finance and the Belastingdienst for quite some time now, in order to use the leeway afforded by European state aid to the fullest extent, as has been done in other European countries.

One of the major issues concerns the income derived from interest on liquid assets that are temporarily surplus to requirement. The most important points of debate are which income derived from interest could qualify for the tonnage tax regime and to what extent. The KVNR is involved in discussions with the Belastingdienst on this matter. To this end the KVNR has carried out a study comparing the situation in the Netherlands to the one in the countries around us.

Sulphur

The IMO resolution to limit the sulphur content of maritime fuels to 0.1% in the ECAs (the Baltic Sea, the North Sea and the English Channel) per 1 January 2015, has received a large amount of national and international attention in 2009. The potential effects on fuel prices –and therefore short sea transport's competitive potential compared to road transport– in particular have been researched. The studies' results that have so far become available, indicate significant increases in fuel costs (70-90% increase) as a result of the fuel requirement. Consequently this entails a drastic impairment to short sea transport's competitive potential. A modal shift from sea to road might even lead to higher external costs (noise, congestions, accidents and the environment). The risk of this happening is a very real one.

The Ministry of Transport, Public Works and Water Management has indicated that a modal shift from sea to road would be very undesirable, and has been closely involved in this issue. The European Commission too, has become concerned and has commissioned its own studies on the matter. The KVNR –through ECSA– will be commenting on the resulting draft study results. The Dutch government has indicated that they are considering further measures, based on the European Commission's study results. They are actively involved in this matter through the European Transport Council.

Over the course of 2009, the KVNR has provided its membership with information regarding the implementation of the 0.1% sulphur limit in maritime fuels for ships moored in EU ports.

A list of FAQs has been published on the members-only section of the KVNR website. Also available, on the same site, is the current state of affairs pertaining to EU ports, as collated by ECSA.