

## REPORT

Meeting: **NSAC/NWWAC Social Aspects FG**  
Parties: **NSAC/NWWAC FG members, stakeholders**  
Date and time: **8 June 2026**  
Location: **Zoom**  
Chair: **Alfred Fisker Hansen**  
Rapporteur: **NSAC Secretariat**

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### 1 Welcome and introduction

**Chair Alfred Fisker Hansen** welcomed participants to the joint NSAC/NWWAC Social Aspects Focus Group meeting.

Apologies were conveyed for Michael Andersen (DFPO), Alexandra Philippe (EBCD), and Jan Kappel (EAA). Johnny Woodlock conveyed his apologies post-meeting via email.

Agenda was adopted without comments.

**The Secretariat** informed attendees of the norms and principles within the [NSAC Code of Conduct](#).

## 2 Report from the previous meeting [*NSAC Secretariat*]

### Paper 2.1 Report of meeting of 15 April 2026

As no comments were raised regarding the report of the previous meeting 15 April 2026, it was approved and can be found on the [website](#).

### 2.2 Actions from previous meeting

**Kateryna Urbanovych** of NSAC Secretariat read through previously agreed actions and informed on their status as follows:

Action	Status
<i>(Carried forward)</i> Marta Ballesteros to be invited to the next meeting of the FG to present on compensations of fishers for their knowledge.	<i>The Secretariat to step in touch with Marta Ballesteros to determine the best way to present on given topics.</i>
Next FG meeting to table a presentation on the Coastal Community Strategy, taxation, and the implementation of ILO Convention C188 in Denmark.	<i>Coastal community strategy to be presented at Inter-AC in July. Topics on taxation and ILO C188 implementation on the day's agenda.</i>
Secretariat to inform members regarding the date & time of the next FG's meeting.	<i>Complete</i>

## 3 Fisheries Taxation systems [*Chair*]

**The Chair** reported that the report from Ireland on taxation has not yet been received. In this context, Ole Lundberg Larsen of the Danish Fishing Association has been invited to provide an overview of the work undertaken in Denmark over the past two decades to secure access for the fishing industry to the Danish International Ship Register (DIS) taxation system.

The DIS taxation system is widely used by cargo shipping, offshore operations, and other maritime sectors. However, efforts to extend its application to the fishing industry have faced opposition from the Danish authorities.

**Ole Lundberg Larsen** noted that the Danish fisheries sector is exposed to intense international competition while operating in a labour market characterised by near-full employment. As a result, access to qualified labour has become one of the sector's most significant challenges. Competitive and equitable tax conditions are required to ensure that fisheries can compete with other maritime industries, including merchant shipping.

In Denmark, tax advantages available to other maritime sectors have been expanded through increases in seafarer tax deductions and the extension of DIS scheme to additional maritime activities. Comparable benefits have not been made available to the fisheries sector, resulting in a less favourable competitive position.

A special tax deduction for days spent at sea has been available to Danish fishermen for more than 20 years. However, the deduction has not been increased during this period and has therefore become progressively less competitive. Repeated requests for an increase have not been successful. It has been argued by the Danish authorities that the deduction constitutes state aid under EU law and that any increase would require approval by the European Commission.

Concerns were also raised regarding labour recruitment and retention. The expansion of the DIS scheme and seafarer tax deductions has increased the attractiveness of employment in other maritime sectors, while the fisheries sector has been placed at a competitive disadvantage. As a consequence, increasing difficulties have been experienced in attracting and retaining Danish crew members.

Greater access to existing maritime tax schemes, or the creation of an equivalent mechanism for fisheries, was deemed essential for ensuring equal competitive conditions.

**The Chair** opened the floor for questions.

**Dominic Rihan**, KFO, noted that many of the challenges described in Denmark are also being experienced in Ireland, particularly regarding labour recruitment and the limited level of government support available to the fisheries sector.

A fisheries tax credit has been available in Ireland for almost 20 years. Eligibility is subject to several conditions, including Irish tax residency, a minimum of 80 days spent at sea, and employment on a vessel registered in an EU Member State. However, the value of the credit remains relatively low.

Efforts have been made to secure alignment with the Irish seafarers' allowance, which has existed for many years and is valued at approximately €6,350—around six times the level of support available to fishermen. Despite ongoing discussions, little progress has been achieved.

A study examining the taxation framework and the potential alignment of fisheries with the seafarers' allowance was commissioned by the relevant state agency and completed almost a year ago. However, the findings have not yet been released, as the report remains under consideration within the Department of Finance.

The fisheries sector continues to be excluded from tax arrangements available to other seafarers, with various explanations being provided for this position. While the argument that such measures may constitute state aid under EU law had not previously been raised in Ireland, it was noted that this could help explain the lack of progress achieved to date.

**Bruno Dachicourt**, ETF, noted that, in France, depending on the type of vessel and the area of operation, French seafarers working on fishing vessels may benefit from tax deductions when operating in international waters beyond the French territorial limit.

He suggested that further clarification could be sought from French members or representatives of the French authorities. Additional information on the operation of the French system, particularly regarding its compatibility with EU state aid rules, was considered valuable. He further noted that the taxable portion of seafarers' wages may be reduced through these deductions, resulting in a lower overall tax burden.

**Patrick Murphy** noted that the issue of fisheries taxation had been pursued for many years in Ireland, resulting in a modest increase in the fishermen's tax credit approximately 8 to 9 years ago.

In the offshore renewable energy sector, access to seafarer tax incentives appears to have been facilitated with relatively few obstacles. Equivalent treatment should be available to the fisheries sector in order to ensure a level playing field.

**Murphy** noted that discussions should be broadened and additional information should be gathered from other Member States where more favourable arrangements such as retirement and early retirement schemes are available to fishers. Greater clarity is required on the legal and policy constraints affecting fisheries taxation.

**Murphy** expressed serious concerns regarding recruitment and workforce renewal. A significant proportion of crew members are now being recruited from outside Europe, highlighting the severity of labour shortages within the sector. Difficulties in attracting new entrants, skippers and vessel owners were also highlighted, particularly in light of increasing financial and financing constraints.

Fisheries taxation and labour recruitment represent major challenges for the sector. A coordinated effort by the Advisory Councils may be required to raise these issues at European level.

**Gerald Hussenot Desenonges** echoed Bruno Dachicourt. He proposed to circulate an overview of the French taxation system, while noting that a detailed explanation of the social regimes and schemes in France would be overly complex. A comparative table on the taxation system could be submitted to the focus group ahead of the next meeting, if considered appropriate. **(Action)**

**The Chair** agreed and this was accepted as an action point.

**Ole Lundberg Larsen** thanked for the reactions, which were noted as valuable in reflecting different national approaches to the issue. He reiterated that repeated obstacles had been encountered in relation to EU state aid rules and the maritime transport directive, under which fisheries are not currently included. He noted that continued progress on the issue would likely require clarification or reform of the applicable state aid framework.

**The Chair** proposed developing joint letter referring to the Commission's frequent reference to level playing field advising that taxation should also be considered under the same principle. This would address the issue with recruitment and level playing field with other marine sectors.

**Dominic Rihan** suggested that the various taxation systems across Member States should be tabulated in order to facilitate comparison and improve understanding of national approaches. Such an evidence base could be used to inform advice or recommendations to the European Commission.

Differences were noted between arrangements in Ireland, Denmark, and France, highlighting a lack of uniformity within the EU despite the stated objective of a level playing field. The fisheries sector is treated differently from other maritime sectors, raising concerns regarding consistency and fairness.

**Rihan** further noted that common challenges are being experienced across Member States, particularly in relation to labour recruitment and retention within the fisheries sector. **(Action)**

The Secretariat summarised proposed actions, which were approved:

- Gerald Hussenot Desenonges to circulate a table with an overview of French taxation system to FG members.
- Next FG meeting to table presentations on the Irish and French taxation systems. Once compiled together with the Danish situation, these could form the basis for potential AC Advice to the Commission.

#### 4 Implementation of ILO 188 in Denmark [*Neriman Balikci Arslan, Danish Maritime Authority*]

**Neriman Balikci** from the Danish Maritime Authority presented on the implementation of the ILO Work in Fishing Convention, 2007 (C188) in Denmark. She explained how Denmark moved from an already mature regulatory framework to full compliance, first with Directive (EU) 2017/159, which implements C188 within the EU, and subsequently with the Convention itself.

Many of the rights later reflected in C188 were already established in Danish maritime and occupational health and safety legislation. The implementation process therefore focused primarily on identifying gaps, ensuring consistency, and aligning the existing framework with both EU and international requirements.

Prior to C188, a comprehensive legal framework was already in place in Denmark. Occupational health and safety requirements applying to fishing vessels, vessel safety and inspections were regulated under the **Act on Safety at Sea**, medical fitness requirements were administered through the **maritime medical examination system**, and many employment-related matters were governed by **maritime labour legislation** and **collective agreements**.

The legal mapping exercise nevertheless identified several areas requiring further attention. These included detailed requirements relating to fishers' work agreements, accommodation standards, and, most importantly from a Flag State perspective, the Convention's certification regime. Consequently, amendments were required to certain provisions concerning work agreements, accommodation standards, and documentation.

Directive (EU) 2017/159 was implemented before ratification of the Convention, in November 2019. One of the principal changes was the introduction of more formalised requirements for fishers' work agreements. While employment contracts already existed, more standardised minimum content and greater transparency were required. Documentation requirements, particularly concerning crew lists, were also strengthened.

Following implementation of the Directive, only a limited number of Convention-specific issues remained. Denmark **ratified C188 in February 2020**, after which a 12-month period was available for implementation of the remaining requirements. As most substantive labour and welfare provisions were already in place, the final phase focused primarily on certification, documentation, and the establishment of an additional complaints mechanism.

The certification process was integrated into the existing survey regime rather than being administered through a separate inspection programme. Another characteristic of the Danish approach was the **application of C188 requirements to a broader range of fishing vessels** than those subject to mandatory Convention certification. As a result, vessels of 20m in length or more became subject to surveys covering matters such as medical certification, employment agreements, and hours of rest.

The implementation process was characterised by **close cooperation between the Danish Maritime Authority and representatives of the fishing industry**. A series of meetings was held to identify gaps between Danish legislation and the requirements of first the Directive and later the Convention. Discussions focused not only on legal compliance but also on ensuring practical and proportionate solutions. This collaborative approach contributed to broad support for the final measures and helped ensure that the resulting framework was both compliant and workable.

**The Chair** opened the floor for questions.

**Bruno Dachicourt**, European Transport Workers' Federation (ETF), informed that in the beginning of April, **guidelines on work and living conditions for migrant workers and international seafarers** were approved within the **ILO framework in Geneva**. Although these guidelines are not legally binding, their principles are significant and merit attention. The process was supported by several EU Member States.

This is particularly relevant in light of the discussion on social certification. It appears that, over time, some Member States may incorporate these guidelines into their social certification schemes. While no legal obligations are created directly, the principles established could influence future certification requirements and, consequently, affect undertakings operating in the sector.

Many enterprises already apply similar standards in practice. Nevertheless, it is worth raising awareness of these developments. The guidelines were supported by ETF, which actively participated in the process.

## 5 AOB

No AOB points were raised.

## 6 Closing & next meeting date

The next meeting was agreed on 30 June, 10.00 CET (**Action**)

## 7 Agreed actions

Action	Responsible
( <i>Carried forward</i> ) Marta Ballesteros to be invited to the next meeting of the FG to present on compensations of fishers for their knowledge.	Marta Ballesteros, Secretariat
The Secretariat to coordinate with Marta Ballesteros concerning the presentation of STECF Social Report.	Marta Ballesteros, Secretariat
Gerald Hussenot Desenonges to circulate a table with an overview of French taxation system to FG members.	Gerald Hussenot Desenonges
Next FG meeting to table presentations on the Irish and French taxation systems. Once compiled together with the Danish situation, these could form the basis for potential AC Advice to the Commission.	Chair/Secretariat
Next FG to take place on 30 June at 10.00 CEST, online.	Social Aspects FG

## 8 Participants

First Name	Last Name	Organisation
Alfred	Fisker Hansen	Chair of FG
Bruno	Dachicourt	ETF



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LES EAUX OCCIDENTALES  
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Elsa	Sotty	Interpreter
Falke	De Sager	BFPO
Flemming	Christensen	Danish Fishermen Occupational Health Service
Ilaria	Bellomo	NWWAC Secretariat
Isabelle	Ledent	Interpreter
Mo	Mathies	NWWAC Secretariat
Gerald	Hussenot Desenonges	BlueFish
Neriman	Balikci	Danish Maritime Authority
Ole	Lundberg Larsen	Danish Fishing Association
Kateryna	Urbanovych	NSAC Secretariat
Dominic	Rihan	KFO
Patrick	Murphy	IS&WFPO
Tamara	Talevska	NSAC Secretariat