REPORT

Meeting: **NSAC/NWWAC Social Aspects FG**
Parties: **NSAC/NWWAC FG members, stakeholders**
Date and time: **30 June 2026**
Location: **Zoom**
Chair: **Alfred Fisker Hansen**
Rapporteur: **NSAC Secretariat**

Contents

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 Peter Breckling (Deutscher Fischerei Verband).

Agenda was adopted without comments.

The Secretariat informed attendees of the norms and principles within the NSAC Code of Conduct.

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

Paper 2.1 Report of meeting of 8 June 2026

As no comments were raised regarding the report of the previous meeting of 8 June 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
(*Carried forward*) Marta Ballesteros to be invited to the next meeting of the FG to present on compensations of fishers for their knowledge.	*Ongoing*
The Secretariat to coordinate with Marta Ballesteros concerning the presentation of STECF Social Report.	*Ongoing*
Gerald Hussenot Desenonges to circulate a table with an overview of French taxation system to FG members.	*Complete*
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.	*French presentation complete; Irish to be tabled at next meeting*
Next FG to take place on 30 June at 10.00 CEST, online.	*Complete*

3 Fisheries Taxation systems [*Chair*]

3.1 French Taxation system [Gerard Hussenot]

Gerard Hussenot (BlueFish) explained the French system for classifying fishing activities, vessel categories, and the corresponding social security and taxation regimes.

France distinguishes four types of fishing according to the duration of absence from port:

- Small-scale fishing: less than 24 hours;
- Coastal fishing: 24–96 hours;

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- Deep-sea fishing: more than 96 hours;
- Large-scale fishing: vessels over 1,200 UMS, or over 200 UMS when absent from port for more than 20 days.

Vessels are also classified into three navigation categories, which, together with the type of fishing, determine the applicable social security and tax regime:
- Category 1: unlimited navigation, including transatlantic voyages;
- Category 2: up to 200 nautical miles from port;
- Category 3: up to 20 nautical miles from the nearest land.

French fishers are classified into 20 professional categories, reflecting experience, qualifications, role on board, vessel type, and navigation area. New entrants generally fall within categories 1-3, while skippers are typically classified in categories 15-16.

A key feature of the French system is that social security contributions for both seafarers and ship owners are calculated on the basis of flat-rate reference wages, while income tax is based on actual earnings. The flat-rate annual wages range from EUR 14,820 (category 1) to approximately EUR 76,800 (highest category) and serve solely as the basis for calculating social contributions.

Fishing income is calculated from the gross value of the catch after deducting port charges, fuel, and other common operating costs. The resulting net revenue is generally shared between the ship owner (40–50%) and the crew (50–60%), with the crew's share divided into individual shares according to each crew member's entitlement.

Seafarers may be remunerated either through a fixed salary, with a guaranteed minimum, or through a share-based remuneration system, under which they receive a proportion of the catch value, subject to a guaranteed minimum income.

As for the structure of social security contributions, they cover sickness, pensions, and other social benefits, with some employer-only contributions and unemployment insurance applying only to vessels over 25 metres. On average, total contributions amount to around 21% of the flat-rate wage for seafarers and 20% for ship owners, making the system more favourable than the general French regime, where employee contributions typically range from 20–25% of gross salary and employer contributions from 30–40%.

From 1 January 2026, France introduced a single progressive reduction in employers' social security contributions, replacing several previous schemes. The reduction applies to annual earnings up to EUR 24,000, with a maximum reduction of 40%, gradually decreasing to 2% at higher income levels. The measure aims to reduce labour costs for fishing vessel owners.

Considering the main features of the French taxation system applicable to the fisheries sector, unlike social security contributions, which are based on flat-rate reference wages, income tax is calculated on actual earnings. A specific feature of the French system is a tax allowance linked to navigation outside French territorial waters. For vessels operating beyond 12 nautical miles, part of the income may be exempt from taxation on the basis that the activity is performed outside French territory. The allowance applies to income exceeding an annual threshold of EUR 21,900 and varies according to the type of fishing:

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- 40% tax allowance for small-scale and coastal fisheries;
- 60% tax allowance for deep-sea fisheries.

The allowance also applies to ship owners working on board their vessels.

An additional 50% tax allowance is available for vessels fitted out or acquired between 1997 and 2010, as a measure to support the continuation of fishing activities.

Hussenot also presented the progressive French personal income tax scale. For example, a seafarer earning EUR 30,000 annually in offshore fisheries would, after application of the offshore tax allowance, be taxed on approximately EUR 22,000, which falls within the 11% income tax bracket. Regarding business taxation, profits from fishing operations are calculated as turnover minus operating expenses and are taxed as industrial and commercial profits (BIC) at the standard corporate tax rate of 25%. Companies benefiting from the 1997-2010 vessel scheme are eligible for a 50% reduction in taxable profits.

In France marine fishing activities are exempt from VAT, covering fish, crustaceans and shellfish landed by commercial fishers. This exemption does not apply to freshwater fishing.

Finally, capital gains from the sale of a fishing vessel are generally taxed at 25%. However, this tax is waived where the proceeds are reinvested in a vessel or a shipping company within 18 months of the sale.

3.2 Members' exchange of views

Bruno Dachicourt (ETF) noted that French seafarers are covered by a dedicated pension scheme, allowing retirement at an earlier age than workers ashore in recognition of the demanding nature of work at sea.

Patrick Murphy (IS&WFPO) explained that the Irish fishing industry has been unable to obtain access to the taxation study commissioned by the Irish authorities, despite repeated requests. Although the report had been completed by an independent consultant and submitted to a government department, neither industry representatives nor the Minister for Fisheries had been able to access it. He suggested inviting Emmet Jackson from BIM to present the Irish taxation system at a future meeting, as BIM had overseen the preparation of the report. The Secretariat will contact Emmet Jackson to explore this possibility**.** (**Action**)

Murphy added that future discussions should extend beyond taxation to include social protection measures, particularly support available to fishers unable to operate due to adverse weather. Increasingly frequent weather-related disruptions associated with climate change make this issue more pressing.

The **Chair** agreed that the topic should be included on the agenda of the next meeting. He noted that, while it is difficult to compensate for weather-related disruptions, additional pressures such as offshore wind farm development and other constraints on fishing activities also warrant discussion when considering possible support measures for small-scale fishers.

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Murphy stressed that, unlike the agricultural sector, the fishing industry receives little public support when operations are disrupted by adverse weather. Irish farmers received government assistance following both excessive rainfall and drought in the same year, whereas fishers facing prolonged periods of inactivity due to poor weather received no comparable support. Given the increasing impacts of climate change, the issue should be examined at European level. He suggested that the Advisory Councils could jointly raise these concerns and advocate for greater support, particularly in light of the limited access of the Irish industry to national policy discussions and commissioned reports.

Dachicourt referred to the evaluation of the Common Fisheries Policy, noting continued job losses and the decline of the European fishing fleet. While acknowledging Member States' efforts to support seafarers, a comparative analysis of national social and taxation systems would be valuable. A coordinated European approach could strengthen the sector's attractiveness, support generational renewal, and help address the ongoing shortage of fishers. He confirmed the ETF willingness to support such work.

Hussenot highlighted the importance of assessing the situation at European level in light of the sector's increasing challenges. He referred to the recurring seasonal closure of the Bay of Biscay, which results in economic losses despite partial compensation. He also expressed concern about recent World Trade Organization rules restricting fisheries subsidies related to illegal, unreported and unregulated (IUU) fishing and overfished stocks. In his view, the lack of a clear definition of "overfished stock" could create uncertainty and jeopardise support measures, including fuel subsidies that many fishing businesses rely upon to remain economically viable.

The **Chair** agreed that fuel costs remain a major concern across Europe. Denmark recently suspended, but plans to reintroduce in 2029, a national fuel tax affecting the fishing sector. The European Union should seek to establish a more level playing field between Member States, particularly as international maritime transport is subject to different taxation rules.

Murphy echoed Hussenot's remarks and argued that policy discussions focus almost exclusively on overfished stocks, while insufficient attention is given to underutilised or sustainably managed stocks. Significant efforts have been made by the fishing industry to improve selectivity through gear innovation, changes in mesh sizes, and technical conservation measures aimed at reducing unwanted catches. In Ireland and in Spain work has been undertaken to assess underutilised fish stocks, noting that such positive developments receive little recognition. He suggested that future discussions should broaden the narrative by highlighting successful fisheries management outcomes alongside the challenges posed by climate change and stock conservation.

The **Chair** noted that European fisheries have been managed according to ICES advice for many years and argued that few natural resources are regulated as closely as fish stocks in the North Sea and Western Waters. The sector receives insufficient recognition for its conservation efforts and highlighted concerns that scientific advice often lags behind stock developments, making it difficult to respond when stocks recover. He also referred to challenges linked to the Landing Obligation and possible future fully documented fisheries requirements, noting that fishers remain concerned about how these measures could be implemented in practice. Several stocks, including haddock, whiting, plaice and nephrops in

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the North Sea, are considered underutilised, while public attention tends to focus primarily on stocks in poor condition. The fishing sector has not communicated its achievements effectively enough, whereas some NGOs have been more successful in shaping public narratives. It is crucial to achieve greater unity within the fishing sector and of improving communication with the media to ensure that fishers' perspectives are better represented.

Murphy added that discussions should focus not only on communication but also on access to temporary financial support for self-employed share fishers during periods when they cannot work because of bad weather or climate-related disruptions. In Ireland, many share fishers earn income only when the vessel is operating and face significant difficulties accessing support schemes available to other workers. Increasingly frequent periods of severe weather make this issue more urgent, particularly for small-scale fishers.

The **Chair** agreed that these issues should remain under discussion at future meetings and confirmed that they would be included as a recurring agenda point. (**Action**)

Hussenot noted that France previously provided certain forms of assistance linked to natural disasters or exceptional events. However, in the case of fishing vessels being unable to operate, crews generally do not receive unemployment benefits unless the vessel exceeds 25 metres or 50 tonnes. Small-scale fishers are therefore largely excluded from the system. For eligible vessels, ship owners pay an unemployment insurance contribution of approximately 4.25% of the flat-rate wage of seafarers.

The **Chair** added that Denmark currently has no comparable support mechanism for fishers during temporary weather-related inactivity, although limited support existed many years ago through union-based arrangements. He observed that weather-related challenges may be particularly acute in the Bay of Biscay, western France and Ireland during winter, but agreed that climate change appears to be increasing periods of adverse weather across Europe. He concluded that the discussion should continue, including consideration of whether a common approach could be raised with the European Commission.

4 AOB

No AOB points were raised.

5 Closing & next meeting date

The Secretariat will liaise with the proposed external speakers and circulate a Doodle to identify a suitable date for the next Social Aspects Focus Group meeting in September 2026. (**Action**)

6 Agreed actions

Action	Responsible

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(*Carried forward*) Marta Ballesteros to be invited to the next meeting of the FG to present on compensations of fishers for their knowledge.	Marta Ballesteros, Secretariat
(*Carried forward*) The Secretariat to coordinate with Marta Ballesteros concerning the presentation of STECF Social Report.	Marta Ballesteros, Secretariat
Emmet Jackson from BIM to be contacted to give presentation of Irish fisheries taxation system. Following the presentation, members to consider how to proceed with development of advice on the subject.	Secretariat/members
Fisheries aid (temporary financial assistance) concerning climate change & licenses to operate to be a recurring topic of the FG.	Chair/Secretariat
Secretariat to liaise with the proposed external speakers and circulate a doodle to identify a suitable date for the next Social Aspects Focus Group meeting in September 2026.	Secretariat

7 Participants

First Name	Last Name	Organisation
Alfred	Fisker Hansen	Chair of FG
Bruno	Dachicourt	ETF
Elsa	Sotty	Interpreter
Falke	De Sager	BFPO
Flemming	Christensen	Danish Fishermen Occupational Health Service
Gerald	Hussenot Desenonges	BlueFish
Ilaria	Bellomo	NWWAC Secretariat
Isabelle	Ledent	Interpreter
Kateryna	Urbanovych	NSAC Secretariat
Llibori	Martínez Latorre	IFSUA
Nuria	Campoy	Interpreter
Patrick	Murphy	IS&WFPO
Paula	Perez Campos	Interpreter

8 Acknowledgment
Please note that ChatGPT was used as a tool to shorten the report's text and to meet native speaker standards. After using this tool, the Secretariat reviewed and edited the content as needed to ensure accuracy.

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