International and domestic levy comparisons

A review of international and domestic levy setting mechanisms

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Glossary

Abbreviation	Stands for
CAA	Civil Aviation Authority
MCA	Maritime and Coastguard Agency
MNZ	Maritime New Zealand
MPA	Maritime and Port Authority of Singapore
MPI	Ministry for Primary Industries
OSLTF	Oil Spill Liability Trust Fund
OPL	Oil Pollution Levy
RFC	Revolving Fund Committee
SSPF	Ship Source Pollution Fund

Executive summary

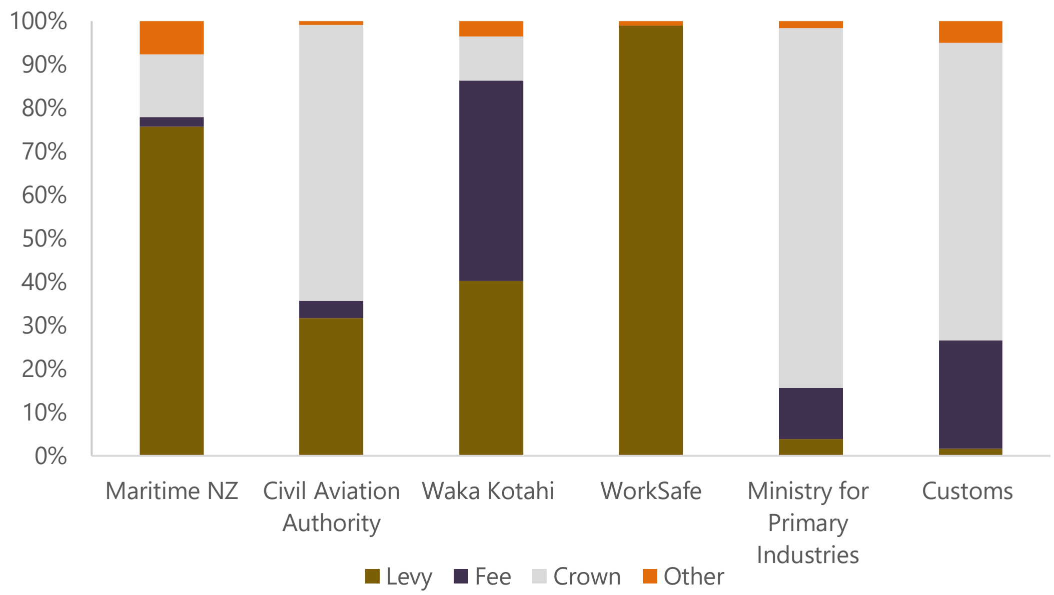
Maritime New Zealand (MNZ) has commissioned Sapere Research Group (Sapere) to undertake research to compare international and domestic regulators in terms of fees, levies, and Crown funding. The aim of this research is to assist MNZ in its funding review.

Domestic and international comparators are reviewed to see where Maritime NZ sits in relation to the mechanisms used in other organisations.

MNZ's funding compared to other domestic organisations

We compared MNZ's funding to the Civil Aviation Authority (CAA), Waka Kotahi, WorkSafe, the Ministry for Primary Industries (MPI), and Customs. We found there is significant variance in funding across organisations. MNZ sits broadly in the middle of those observed.

Table 1: Funding sources of domestic comparators for 2020/21



The Treasury's the 'Guidelines for Setting Charges in the Public Sector' overlays our analysis of domestic comparators. It sets out methods to create and monitor cost recovery regimes. The domestic organisations' choice of cost recovery mechanism can be justified under this guidance.

Minimal change in international comparators since the 2021 review

We refreshed our 2021 review of international comparators. Broadly, we found minimal change. It is clear that organisational funding varies significantly by country, largely due to country specific circumstances. COVID relief funding varies.

Table 2: Summary of international comparator findings

Country	Funding source: Levy	Funding source: Government	COVID relief funding?
New Zealand	✓ (76%)	✓ (24%)	✓
Australia	✓ (38%)	✓ (62%)	✓
Canada	✓ (4%)	✓ (96%)	x
Singapore	✓	x	✓
United Kingdom	✓ (16%)	✓ (84%)	x
Unites States	✓ (2%)	✓ (98%)	x

1. Purpose and scope

The following section outlines the purpose of this work and provides an overview of the research scope.

1.1 Purpose of this work

MNZ has commissioned Sapere to undertake research to compare international and domestic regulators in terms of fees, levies, and Crown funding. The aim of the research is to assist MNZ in its funding review. The following report documents the outcomes of the research.

1.2 Scope of the research

The scope of the research includes domestic and international comparators in the setting of maritime levies. We select domestic comparators based on similarities in construct and documentation availability. The following five domestic comparators are observed in this review:

- Civil Aviation Authority
- Waka Kotahi | New Zealand Transport Authority
- WorkSafe
- Ministry for Primary Industries
- Customs.

We also analyse international comparators. International comparators are observed from Sapere's 2021 review and changes are noted. We examine cost recovery maritime organisations in the following international jurisdictions:

- Australia
- Canada
- Singapore
- United Kingdom
- United States.

These countries are useful for comparison given they are all advanced economies with accessible documentation.

2. Domestic comparators

The following section examines domestic comparators in the context of the Treasury's Guidelines for Setting Charges in the Public Sector.

2.1 The Treasury's guidance for setting levies

The Treasury released the 'Guidelines for Setting Charges in the Public Sector' to assist government agencies to create and manage cost recovery regimes.[1]

The Treasury sets out several key design considerations that determine the structure of the regime. Relevant to our context are the following five questions:

- Who should pay?
- How should they pay: A fee, a levy, or a combination?
- Partial or full cost recovery?
- Identifying the levy rates: flat or variable?

Who should pay?

The parties involved can typically be classed as either those who benefit from the output (e.g. permit holders) or risk exacerbators. Either can be charged within the guidance. Risk exacerbators are the parties whose actions make it necessary for government intervention (e.g. polluters). In the absence of government intervention in the market, risk exacerbators generate negative third party benefits that are not priced correctly, i.e. a negative externality.

How should they pay: A fee, a levy, or a combination?

A fee is charged to a party in return for the direct provision of a good or service. A levy is charged on all parties as a proxy for those who directly receive the benefit or exacerbate the risk.[2] The decision to charge a fee, a levy, or a combination of the two, depends in part on the economic characteristics of a good.

Goods or services can be characterised based on two economic characteristics—whether they are excludable or rival.[3] Based on these two characteristics, goods can be grouped into three categories:[4]

- Public goods – the benefits are non-excludable, and use is non-rival. Costs should be recovered via general taxation.
- Club goods – the benefits are excludable, but use is non-rival. Costs should be recovered from members, via a levy.

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[1] https://www.treasury.govt.nz/sites/default/files/2017-04/settingcharges-apr17.pdf

[2] Ibid

[3] Excludable goods are defined as those goods that parties can be prevented from using or receiving the benefit. A rival good refers to a good where use by one party prevents other parties from use.

[4] Categories are based on Treasury guidance.

- Private – the benefits are excludable, and use is rival. Costs should be recovered from those who benefit from it, via a fee.

Partial or full cost recovery

The choice between partial and full cost recovery depends on the impact of the cost recovery. The extent that the cost's incentive effects result in poor decisions should determine the choice of mechanism. Partial cost recovery can be appropriate to phase in costs or in situations where costs represent a barrier to achieving the policy objectives. We note costs not fully recovered are recovered via general taxation.

Identifying the levy rate: Flat or variable?

Levy rates should be based on the relevant cost drivers. They can either be flat or variable. A flat rate splits the levy evenly between parties, which although easy to implement, can have a disproportionate effect on some users. Conversely, a variable rate can split the levy payment based on resources used or level of activity generated by the levy payers. Variable rates can result in more complex cost structures, but can also improve fairness between levy payers.

2.2 Domestic organisations have different funding characteristics

The following section examines other organisations in New Zealand as a basis for comparison. Table 3 below summarises the domestic comparators' funding characteristics. It is clear there is variance across the organisations examined.

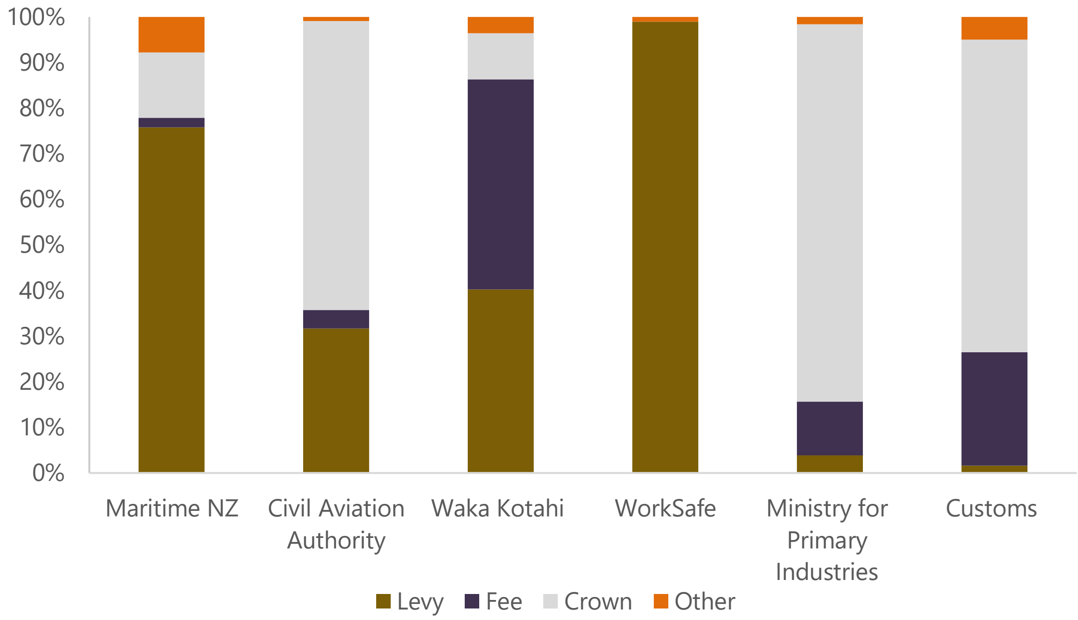
Table 3: Summary of domestic comparators' funding characteristics

Organisation	Who pays	Fee, levy, combination	Partial or full cost recovery	Flat or variable rate
Maritime New Zealand	Risk exacerbators, those who benefit	Combination	Partial	Variable
Civil Aviation Authority	Risk exacerbators	Combination	Partial	Variable
Waka Kotahi	Risk exacerbators, those who benefit	Combination	Partial	Variable
WorkSafe	Those who benefit	Mostly Levies	Mostly full	Mainly flat
Ministry for Primary Industries	Risk exacerbators, those who benefit	Combination	Partial	Both

Organisation	Who pays	Fee, levy, combination	Partial or full cost recovery	Flat or variable rate
New Zealand Customs Service	Risk exacerbators, those who benefit	Combination	Partial[5]	Variable

Figure 1 summarises the extent each organisation is funded by fees, levies, and Crown funding.[6] Funding varies significantly across organisations. MNZ's funding composition sits in the middle of the five organisations observed.

Figure 1: Funding sources of domestic comparators for 2020/21



Maritime New Zealand

MNZ is the national regulatory, compliance, and response agency for the safety, security, and environmental protection of New Zealand's waters. It is funded through a mix of levies, fees, and Crown funding.

- Levies include the Maritime Levy, the Oil Pollution Levy, the Working Safer Levy , and the Fuel Excise Duty.
- Fees include safety system fees, seafarer certification fees, ship registration, maritime security rates, surveyors and inspector fees, and fees for other services.

[5] Border processing services are fully cost recovered via the Border Clearance Levy. Most services for clearing imported and exported goods are cost recovered via Goods clearance fees, more information can be found here. Customs' overheads are funded by general taxation.

[6] The graph has assumed the following: We have added OPL to MNZ's revenue. The CAA's levy revenue has been significantly impacted by COVID.

Civil Aviation Authority

The CAA is the government agency responsible for New Zealand's civil aviation safety and security standards. It charges levies based on several activities:

- Adventure aviation – charged on hours flown, size of aircraft, each launch/descent
- Agricultural aviation – charged on product applied
- Freight only – charged on the amount of freight
- Air and commercial transport – charged on the number of passengers, size of aircraft, and hours flown.[7][8]

Fees are also charged for licensing individuals within the sector.

The aviation sector operates in a unique setting. The industry has a strong commercial incentive to self-regulate through market safety mechanisms without government intervention. Commercial drivers and regulation from the International Civil Aviation Organisation result in strict existing rules.

Waka Kotahi

Waka Kotahi's is a New Zealand Crown entity responsible for promoting safe and functional transport by land and administering the state highways in New Zealand. Waka Kotahi partially cost recovers using a range of cost-recovery mechanisms.

The costs recovery mechanisms are determined by Treasury guidance:

- Fees are charged where individuals directly benefit from services e.g. driver licensing, motor vehicle licenses, fees for road user charges transactions, and transport service licence holder fees.
- Charges (levies) are imposed to ensure compliance, auditing, and monitoring, and in situations where groups of individuals collectively benefit or create a risk to the transport system. For example, transport service licence holder charge, charges for motor vehicle certifier activities, and charges for data.
- General taxation (from land transport revenue) covers overheads for core regulatory functions and for elements that are deemed public goods.[9]

WorkSafe

WorkSafe is New Zealand's workplace health and safety regulator. WorkSafe's primary source of revenue is from the Working Safer Levy (86 per cent of revenue), legislated under the Health and

[7] https://www.aviation.govt.nz/about-us/what-we-do/how-we-are-funded/fees-levies-and-charges/
[8] https://www.aviation.govt.nz/assets/about-us/funding-review-2020-discussion-document.pdf
[9] https://www.nzta.govt.nz/assets/regulatory/funding-and-fees/fees-and-funding-consultation-document-april-2022.pdf

Safety at Work Act 2015. Other contributions include from Accident Compensation Corporation, the Energy Safety Levy, and the Major Hazard Facility Levy.[10]

The Working Safer Levy is a flat fee ($0.08 per $100 of liable payroll or income) imposed on all businesses in New Zealand.[11] The Ministry of Business, Innovation, and Employment collects the levy, and appropriates it to WorkSafe via the Crown. The levy supports WorkSafe's activities and injury prevention throughout New Zealand. In essence, it charges all employees to support their health and wellbeing in the workplace.

Ministry for Primary Industries

MPI is the public service department responsible for overseeing, managing, and regulating New Zealand's farming, fishing, food, animal welfare, biosecurity, and forestry sectors. MPI's services to the primary industries include assisting to capitalise on export opportunities, improving sector productivity, ensuring food is safe, ensuring resources are used sustainably, and that New Zealand is protected from biosecurity risks.

MPI cost recovers some services to industries, approximately 24 per cent of departmental expenses in 2021/22.[12] Where appropriate, costs are recovered from those who benefit directly. These levies and fees are reviewed regularly to ensure they are fit for purpose. In addition, MPI is required by law to make those who directly benefit pay via fees.[13]

MPI's levy rates are primarily set out in legislation. Changes to these rates require Cabinet's agreement to ensure the changes are subject to full public consultation and Cabinet's inspection. The full list of MPI's fees and levies can be found here.

New Zealand Customs Service

The New Zealand Customs Service (Customs) provides essential border services and infrastructure that protects New Zealand. Its core functions include protecting New Zealand's borders, promoting and facilitating secure trade and travel, and collecting Crown revenue.

Customs is primarily funded by Crown revenue (general taxation), the Border Clearance Levy, and goods clearance fees.

- The Border Clearance Levy fully cost recovers Customs' and MPI's border processing services. All international travellers are charged (risk exacerbators) to manage the risks

[10] https://www.worksafe.govt.nz/dmsdocument/51808-worksafe-te-tahuhu-whakaneinei-mahi-statement-of-performance-expectations-202223/latest
[11] https://www.acc.co.nz/for-business/understanding-levies-if-you-work-or-own-a-business
[12] https://www.mpi.govt.nz/dmsdocument/51631-Annual-Cost-Recovery-Package-2022-approval-to-consult-on-changes-to-cost-recovery-settings-in-the-Food-Safety-System-Cabinet-paper
[13] https://www.mpi.govt.nz/legal/legislation-standards-and-reviews/legislation-fees-and-charges/updated-fees-and-charges/

posed by their travel. More recently, COVID has meant travellers are differentiated and charged based on their 'zone' where they have travelled.[14]

- Good clearance fees are charged to recover costs of clearing imported and exported goods. Fees can be charged directly to the importers and exporters for the risk posed by their goods. We note that not all of these services are fully cost recovered due to the inability of freight forwarders and consolidators to absorb the costs of full cost recovery.[15]

Looking at revenue in 2018/19, prior to covid and its associated restrictions, Crown revenue made up 38 per cent of income, the Border Clearance Levy 35 per cent, and the good clearance levy 28 per cent.[16] The remainder was made up through other sources. We note losses in revenue from COVID restrictions compensated by the Crown.

2.3 Safety levies vary across organisations

New Zealand's domestic organisations have safety levy rates that vary. To demonstrate how MNZ's Maritime Levy compares to other safety levies, we compare MNZ's Maritime Levy to Waka Kotahi's National Land Transport Fund and the CAA's safety levies.[17] We argue all these levies fund similar safety activities and are therefore viable options for comparison.

[14] https://www.customs.govt.nz/about-us/news/important-notices/changes-to-border-processing-levies/

[15] https://www.customs.govt.nz/globalassets/documents/cabinet-material/cabinet-material---public-consultation-on-customs-proposed-goods-clearance-fees.pdf

[16] https://www.customs.govt.nz/globalassets/documents/annual-report-2021/annual-report-2021.pdf

[17] The CAA's safety levies include the international passenger levies, domestic passenger levies, and other safety levies.

3. International comparators

It is useful to observe similar international organisations to show how MNZ compares to other regulators internationally. The following section is in essence a refresh of Sapere's 2021 review.

We have detected minimal changes since the 2021 review.

Table 4 summarises the funding composition for overseas maritime organisations.[18] It is clear the organisational funding varies significantly by country, largely due to country specific circumstances. We also found that COVID relief funding varies, for example, where the need for funding can be linked to the oil spill response mechanism i.e. some mechanisms require funding for resources on standby and others are pre funded.

Table 4: Summary of international comparator findings

Country	Funding source: Levy	Funding source: Government	COVID relief funding?
New Zealand	✓ (76%)	✓ (24%)	✓
Australia	✓ (38%)	✓ (62%)	✓
Canada	✓ (4%)	✓ (96%)	x
Singapore	✓	x	✓
United Kingdom	✓ (16%)	✓ (84%)	x
Unites States	✓ (2%)	✓ (98%)	x

Direct international comparisons have some significant limitations

Across the world there is significant divergence in the way that infrastructure and services to shipping are organised and funded. To start with, responsibilities for various activities (regulation, coastal navigation aids, search and rescue, preparations for events involving pollution from ships, and certification) can be organised under similar or separate entities. And then cost recovery can come from different directions: fees, levies, government general pool, indirect taxes on shipping, cost recovery from polluters and punitive damages.

There is also a difficulty in that separating port functions and regulator functions can sometimes be difficult. Singapore is an extreme case in that the port has authority over the waters and there is no distinction between port delegations and the functions of a maritime regulator.

We can summarise these divergences as:

- The (policy) approaches to raising funds is diverse across comparable jurisdictions
- The nature of the jurisdictions is diverse with widely varying environments to protect
- The scale of the various sub-sectors operating in different jurisdictions is diverse
- The activities that are funded under the schemes are diverse (including or excluding public goods for example)

[18] The analysis uses the most recent years of available data, that is, either 2019/20 or 2020/21. We argue that the composition of funding is unlikely to change materially over this period.

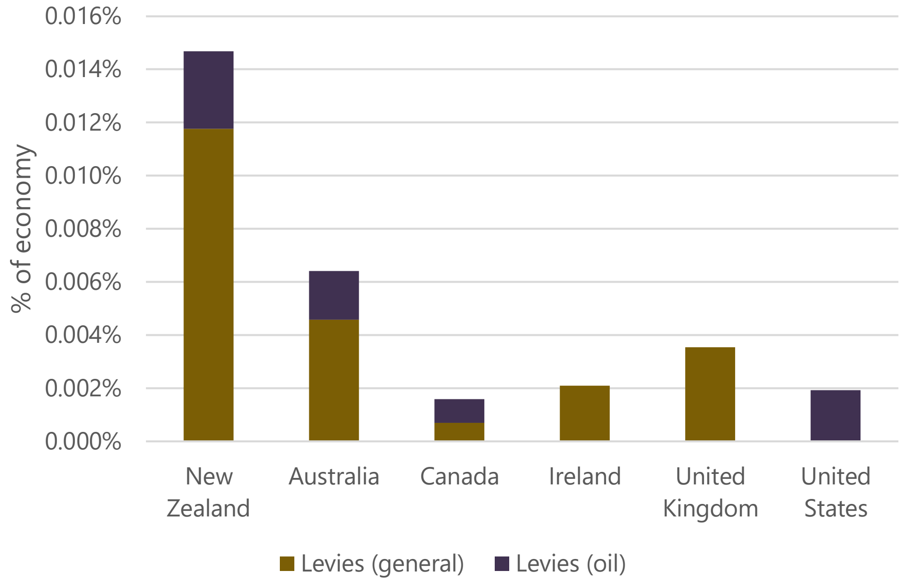
For these reasons it is not possible to make judgements about the relative efficiency of funding regimes based solely on comparisons of relative fee and levy levels. Efficiency judgements need to be made in the first instance based on the services provided and the cost of doing so (irrespective of funding source) in each jurisdiction. This diversity is demonstrated in the table below.

Table 5: Summary of international comparator policy and function findings

Country	Policy
New Zealand	Maritime New Zealand is responsible for maritime functions. Regulatory costs are partly met by the Crown, while other costs are met through fees and levies. A small fund is maintained for oil pollution readiness.
Australia	The Australian Maritime Safety Authority acts in a similar role to Maritime New Zealand with the added complication of a federal system.
Canada	Transport Canada carries out the functions. Levies and fees are relatively insignificant.
Ireland	Ireland raises some revenue from lights dues but, unlike the United Kingdom, also has a government contribution for the costs of lights and beacons.
Singapore	The Maritime and Port Authority of Singapore raises all of its revenue through fees and levies.
United Kingdom	The Maritime and Coastguard agency performs most functions, recovering some certification fees., The exception to this rule is the recovery of the costs of lights and beacons which are managed through the General Lighthouse Fund, which charges light dues.
United States	The US Coastguard is the responsible agency; costs are met through the general taxation pool. A large trust fund is maintained to meet the costs of clean-ups following discharge of pollution from ships
Other	There are limited examples of cost recovery. We have found examples of light and fairway dues in Finland, Estonia, Italy, Croatia, Slovenia and India.

Figure 2 below shows for a number of comparator countries the amount raised per person in two categories of maritime levies: maritime and general. It is shown that New Zealand has the highest levies of the comparator countries when measured as a percentage of the economy.

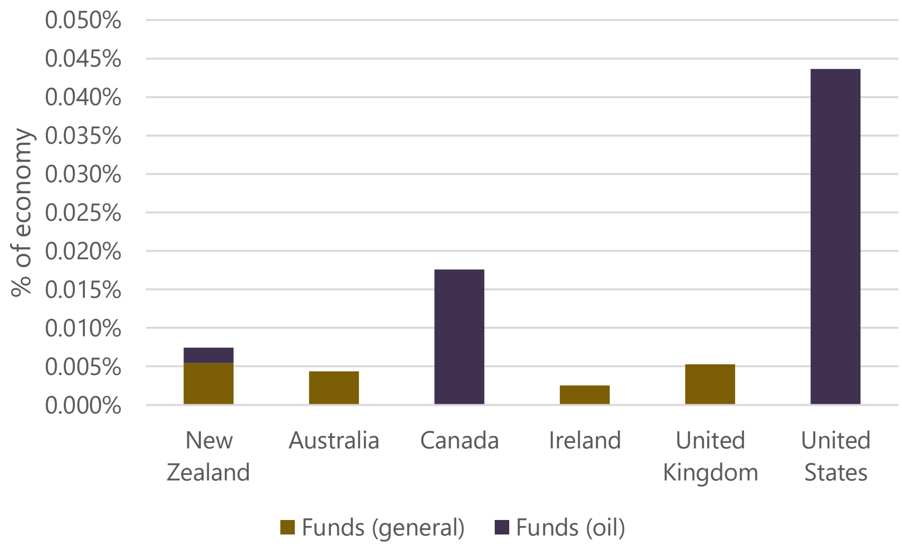
Figure 2 Maritime levies – as percentage of economy (2021)



A large driver of the observed differences is likely to be that New Zealand has longer trade routes, a relatively larger EEZ, a high proportion of trade in the economy and therefore a relatively more significant maritime function - all funded from a small economy. This is before the different functions performed and funding policy differences are accounted for including the direct funding by the governments.

Looking next at the total funds available to maritime regulators (in the form of cash and investments), we see that New Zealand is in the middle of the pack. Canada and the United States have large funds available to address oil pollution events. New Zealand has relatively modest reserves, but sits above other comparator countries when compared to the size of the economy.

Figure 3 Reserves available (cash and investments) as percentage of economy (2021)



3.1 New Zealand

MNZ collects the Oil Pollution Levy (OPL) for New Zealand's oil pollution response system. The OPL currently charges New Zealand vessels based on the risk of oil pollution, using gross tonnage and port vessels as proxies.

MNZ receives other levy funding, including from the Maritime Levy (for maritime safety and protection), the Health and Safety at Work Act Levy, and the Fuel Excise Duty. MNZ's remaining revenue is made up of various direct fees, and Crown funding.

COVID impacted MNZ's ability to collect revenue, for example zero revenue was able to be collected from cruise ships. The New Zealand Government approved up to $40 million in contingency funding to allow MNZ to continue providing core services where revenue has been significantly affected by COVID.[19]

3.2 Australia

Australia created the National Plan to Combat Pollution of the Sea by Oil (the Plan) to respond to marine oil spills. The Australian Maritime Safety Authority (AMSA) coordinates the Plan, and it is used to cover expenses up to $10 million (AUD).[20] The fund is paid by any vessel with the potential to pollute the environment.

Australia's oil pollution response is covered under two pieces of legislation. The two Acts apply when costs associated with the oil spill clean-up operation are not completely covered by the polluter. The Acts include:

- The Protection of the Sea (Civil Liability) Act 1981 – applies when an oil spill occurs and the owner claims limitation. The owner shall constitute a fund for the total amount of their liability.[21]
- The Protection of the Sea (Oil Pollution Compensation Fund) Act 1993 – applies when the previous Act does not apply. That is, when the owner cannot meet the financial obligations, or the fund is insufficient.[22]

There was little evidence of covid relief funding specific to the Plan. However, AMSA received $11 million in funding from the Australian Government to ensure the domestic commercial sector would not have to pay fees for an additional year, a delay that occurred as a result of COVID.[23] In addition, crisis preparedness training expenditure reduced due to covid restrictions.[24]

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[19] https://www.maritimenz.govt.nz/content/about/annual-reports/documents/MNZ-annual-report-2020-2021.pdf
[20] https://www.findlaw.com.au/articles/915/oil-pollution-claims-in-australia--paying-and-puni.aspx
[21] http://www8.austlii.edu.au/cgi-bin/viewdb/au/legis/cth/consol_act/potsla1981357/
[22] https://www.amsa.gov.au/sites/default/files/cost-recovery-implementation-statement-2019-20.pdf
[23] https://www.amsa.gov.au/sites/default/files/update-of-2020-21-cost-recovery-implementation-statement-16-november-2020.pdf
[24] https://www.amsa.gov.au/print/book/export/html/17878

3.3 Canada

Canada's core oil spills response fund is the Ship Source Pollution Fund (SSPF). The SSPF was created "to compensate victims of oil pollution damage caused by any type of oil, from any type of ship or boat, anywhere in Canadian waters".[25] It follows the polluter pays principle where ship owners are responsible for oil pollution incidents, regardless of fault.

The SSPF had an accumulated value of $409 million (CAD) in 2022. No contributions have been required to the fund since 1976 as it is fully capitalised.[26]

The SSPF can be used for prevention, mitigation, and remediation. Funds claimed for the 2021-2022 year summed to $26.6 million, the highest in the SSPF's history. We note this figure was an anomaly, given the $25.7 million attributed to the abandonment of the Kathryn Spirit in 2012.[27]

COVID's primary impacts on the SSPF include reduced claims submitted and court delays. Court delays have resulted from ongoing closures and delays that have subsequently interrupted recovery efforts.

3.4 Singapore

The Maritime and Port Authority (MPA) is Singapore's national authority responsible for the administration of the Port of Singapore and the regulation of the maritime sector. It is the primary entity that controls oil spill response operations. The MPA has legislated powers under the Prevention of the Pollution of the Sea Act—created to prevent sea pollution from land or ships—to call on equipment, materials, and the labour of Singapore's oil companies.[28]

Singapore is a participant in the Revolving Fund Committee (RFC). The RFC is an agreement between Singapore, Indonesia, and Malaysia to deal with oil spills in the Straits of Malacca and Singapore. Participant countries can withdraw cash advances funds from the Revolving Fund to combat oil pollution from ships. The amount withdrawn will be repaid to the fund once the participant recovers the clean-up costs from the parties responsible.[29]

In response to COVID, the Singapore Government released several relief measures for Singapore's maritime sector. Via the MPA, it rolled out the $27 million (Singapore Dollar) MaritimeSG Together Package. The package provided financial support to companies, to individuals for training, and for employment support for seafarers.[30]

[25] https://sopf.gc.ca/wp-content/uploads/pdf/annual%20reports/2021-2022-SOPF-Annual-Report-EN.pdf
[26] https://sopf.gc.ca/?page_id=6863
[27] SOPF annual report (n 6)
[28] https://www.itopf.org/fileadmin/uploads/itopf/data/Documents/Country_Profiles/singapore.pdf
[29] https://www.mpa.gov.sg/docs/mpalibraries/media-releases/media-release---chairmanship-of-revolving-fund-committee-handed-over-to-singapore
[30] https://www.pwc.com/sg/en/publications/a-resilient-tomorrow-covid-19-response-and-transformation/shipping-industry.html

3.5 United Kingdom

The Maritime and Coastguard Agency (MCA) is in charge of the United Kingdom's oil pollution response.[31] It is responsible for responding to all maritime incidents and minimising the impact of an oil spill. The Counter Pollution and Salvage branch of the MCA is responsible for counter pollution preparedness and response at sea.

Funding information for the MCA is scarce. The MCA recovers some expenses via certification fees. We note the costs of light and beacons e.g. from lighthouses, is managed through the General Lighthouse Fund, which charges light dues.

There were no significant COVID impacts on the MCA, with only the shift to flexible work noted in the MCA's annual report.[32]

3.6 United States

The United States' primary oil pollution response mechanism is the Oil Spill Liability Trust Fund (OSLTF). The billion-dollar OSLTF pays for removal costs and damages from oil spills (in United States waters) that are not paid by the polluter. It is administered by the United States National Polluter Funds Center, part of the coast guard.

The fund has two main components:

- The Emergency Fund – to respond to oil discharges and to initiate natural resource damage assessments. This fund is capitalised by an annual $50 million.[33]
- The Principal Fund – used to pay claims, fund agencies to administer the Oil Pollution Act, and to support research and development. It is funded through several sources including the barrel tax, transfers, interest, cost recoveries, and penalties.[34]

We found no evidence of assistance due to COVID.[35]

[31] Government entities in Scotland, Ireland, and Wales would also become involved should a spill occur in their respective areas.

[32] https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1034996/MCA_annual_report_and_accounts_2020_to_2021.pdf

[33] https://www.uscg.mil/Portals/0/NPFC/docs/PDFs/OSLTF_Funding_for_Oil_Spills.pdf

[34] https://www.uscg.mil/Mariners/National-Pollution-Funds-Center/about_npfc/osltf/

[35] https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/928608/MCA_Annual_report_and_accounts_2019_-_2020.pdf

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