



N Institute of Chartered Shipbrokers ewsletter for Company Members

Issue 11 – Spring 2016



INSTITUTE OF
CHARTERED
SHIPBROKERS
Federation Council



Promoting professionalism in commercial shipping

N Institute of Chartered Shipbrokers **ewsletter** **for Company Members**

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Contents

- 01 Welcome from Andrew Dobson, Federation Council Chairman
Dates for your diary
- 02 Your Federation Council
Your Institute team
- 03 Federation Council representatives 2015/2016
- 04 The Institute's books
- 05 Focus. Port of Dublin
- 09 How will the UK Budget 2016 affect the shipping & offshore
maritime sector?
- 11 Tacking criminals 'requires joint approach' - National Crime Agency
- 15 Dinner anyone? Underwater restaurant in the Maldives
- 16 Trinity House Light Dues 2016/17
- 17 National Maritime Single Window Update
- 18 London and South East Branch Spring Seminar: "Iran's resurgence
and its impact on shipping markets"
- 19 From the UK Branches
 - East Anglia Branch breakfast seminar on SOLASVI Regulation
 - North East of England Branch supports local charity
- 19 John Kenneth Franks FICS
- 20 Circulars. Customs Information Papers issued
- 21 Federation Companies 2015/2016



Chairman's welcome

Andrew Dobson

Chairman of Federation Council, Andrew is the Northern Regional Manager for Denholm Wilhelmsen Limited and has worked in the Port Agency sector for more than 20 years. Andrew is a Fellow of the Institute of Chartered Shipbrokers and the Immediate Past Chairman of the Institute's North East of England Branch.

Welcome to the spring edition of the Federation Newsletter which features the port of Dublin.

Many members will have business to or from Dublin and will be interested in the developments in the port. The last Controlling Council meeting was held in Dublin and the Dublin Port Company are strong supporters of the Institute.

By the time you read this, the April examination session will be over and students will be breathing a sigh of relief. We expect about 1,900 students to sit just under 4,000 papers globally. Although this is slightly less than previous years it is still very encouraging and shows that education is still a high priority for many companies and individuals. April examination results will be published on 4th August. I would especially like to thank all the companies who supported students through their studies and examinations and I hope you will join them to celebrate their success once the examination results are announced.

The HMRC EURI/ATR stamps expired at the end of 2015 and HMRC through head office replaced all the stamps with new stamps to be used from 2016 onwards. I am pleased to report that all old stamps were returned and new stamps received by companies before the changeover date 1st January 2016. It is good to see company members availing themselves of all the benefits available to them as company members.

I attended the Lights Advisory Committee meeting in January on behalf of Federation Council and following the meeting Trinity House has announced a reduction of 1p for Light Dues for 2016/17. Further details are covered later in this issue.

I would encourage you all to attend your local branch dinner and if you are travelling try to attend other branch dinners as well. The Institute branch dinners and events provide excellent networking opportunities and a chance to catch up with old and new acquaintances as well as an excellent way to entertain clients.

This year's Federation Council spring meeting will be held in Liverpool on 21st April to coincide with the Liverpool branch dinner and most Federation Council members will be supporting the branch at the dinner. If you are attending the dinner then please introduce yourself.

I would like to take this opportunity to express my gratitude to Nic Ingle who has now moved on from head office. He has provided wonderful support to company members and Federation Council during his four years at the Institute. I have especially appreciated his support during my time as Chairman and wish him well for the future.

Robert Hill has taken over company membership matters in head office and I look forward to working with him.

Finally, the company membership annual invoices will be sent out in May with a small 1% increase to the fees. If you have any queries, please do not hesitate to contact the Institute head office.



Dates for your diary

21 st April	Liverpool Branch 2016 dinner, Liverpool
29 th April	South Wales and West Branch 2016 dinner, Cardiff
5 th May	East Anglia Branch breakfast seminar on Container Weighing - SOLAS VI Regulation 2 Verified Gross Mass
20 th May	North East of England Branch Annual Spring Dinner, Newcastle
17 th June	East Anglia Branch Summer River Cruise, Ipswich
23 rd June	London and South East Branch Summer BBQ, London
1 st August	Start of the Institute 2016-2017 academic year
4 th August	April 2016 exam results published
30 th September	Ireland Branch 2016 dinner, Dublin

Your Federation Council

The Institute of Chartered Shipbrokers represents its company members through its trade association, Federation Council.

As a Council of the Institute, Federation acts as the representative body for Company Members. It is authorised to take decisions on behalf of the Company Membership, except where those decisions would affect the overall policy of the Institute, in which case any proposal shall require ratification by the Institute's governing body - Controlling Council.

Founded in 1984, Federation Council promotes and protects the interests of Shipbrokers, Managers, Port and Liner agents in consultation with the UK Government, statutory bodies and the European Commission. Federation is governed by a Council of 13 elected Company Member representatives together with the elected Officers of the Institute.

Federation manages a number of standing committees, which act and advise on behalf of members and the industry in their specific sectors.

Federation has permanent membership of a number of Government and industry consultative bodies, including HMRC, Home Office, DfT, Maritime UK, MCA and the Chamber of Shipping.

It is also the recognised Government national contractor for certain sector-specific shipping business activities controlled by HMRC, DfT, and Trinity House. Additionally, Federation links with international organisations including FONASBA, ECASBA, BIMCO, Baltic Exchange, INTERTANKO and INTERCARGO.

**Company members are supported
by a number of people within
the Institute's head office**



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Company Member Logo

If you would like to add the company member logo to your webpage or to your stationery items, please do not hesitate to contact us for assistance.



Federation Council representatives 2015/2016

CHAIRMAN

Andrew Dobson FICS

Denholm Wilhelmsen

COUNCIL REPRESENTATIVES

Michael Crager FICS
Richard Willis FICS
Ken McLuckie MICS
Alan Platt
Alan Appleyard MICS
Richard Sparkes
Robert Churcher
Seb Gardiner FICS
Steve Gillie FICS
John Grange FICS
Andy Thorne
Barry Stokes FICS
Camilla Carlbom

Cory Brothers Shipping Agency
LV Shipping Ltd
GAC Shipping (UK)
John Good & Sons
Casper Shipping
Clarkson Port Services
Tamlyn Shipping
Quality Freight
Gillie and Blair Ltd
Grange Shipping
Kestrel Shipping
Clarksons Port Services
Carlbon Shipping

CO-OPTED

John Foord FICS
Paul Olvhoj
Andrew Jamieson

Grange Shipping
International Marine Survey
ITIC

HONORARY MEMBERS

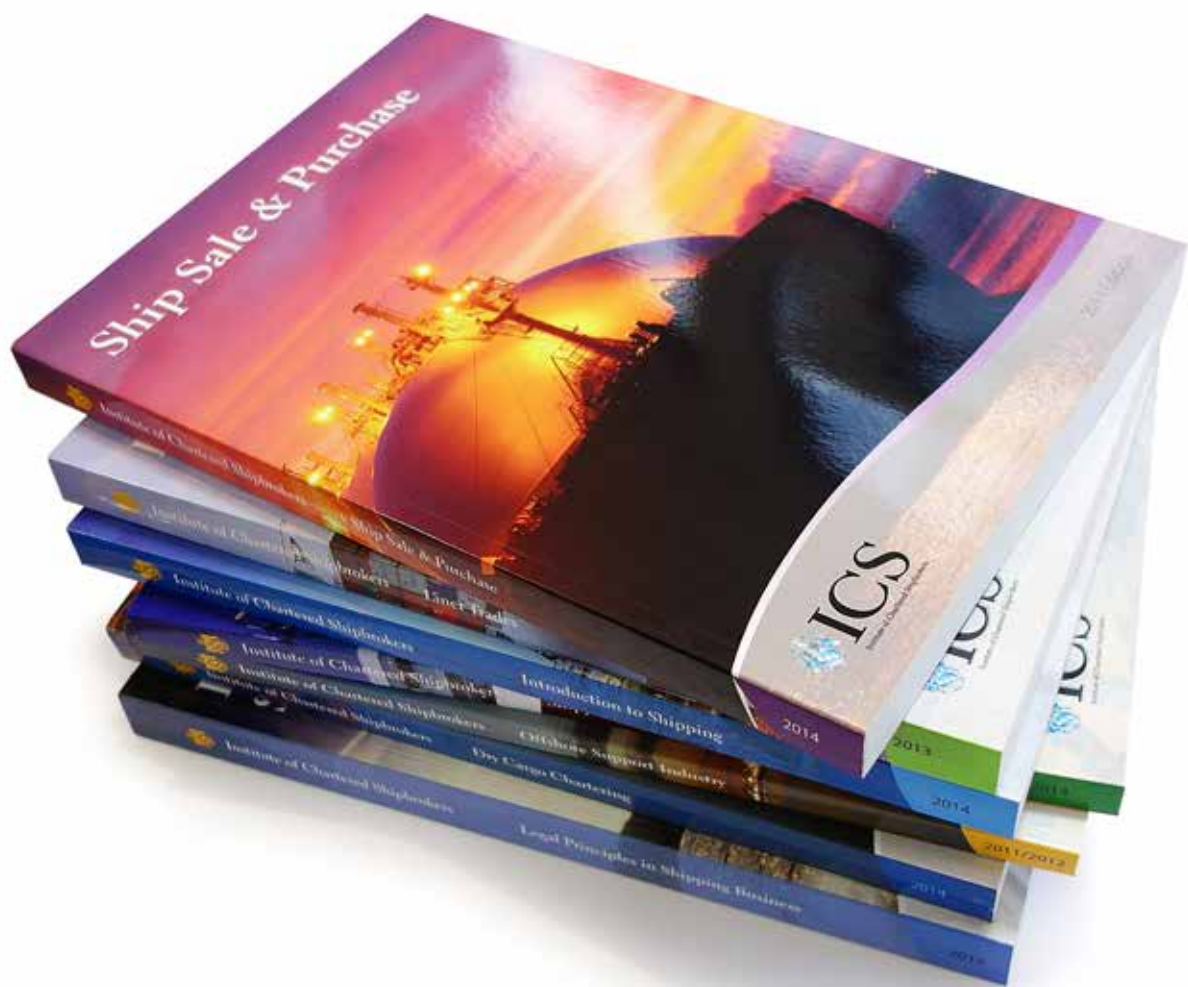
John Good FICS
Charles Stride FICS

John Good & Sons
Retired Fellow

EX OFFICIO

Bruce Ogilvy FICS
Michael Taliotis FICS
Theo Coliandris FICS
Julie Lithgow

Institute President
Institute Chairman
Institute Vice Chairman
Institute Director



Written by professionals for professionals

Shipping has become more complex to the extent that the name shipbroker, which at one time was thought to apply only to those engaged in chartering dry cargo tramp ships, now embraces separate disciplines in tanker chartering, ship management, sale and purchase, port agency and liner trades.

As an independent international professional membership organisation, the Institute of Chartered Shipbrokers strives to promote a world class programme of education and training to ensure that all its members are knowledgeable about their business. As a result, the Institute produces and publishes a comprehensive series of books on shipping business.

The Institute's sixteen books are unique in that they have been written by professionals for professionals in the shipping industry. They now undergo a regular review where they are peer reviewed, revised and updated by professionals in their particular discipline and peer reviewed again, so that an accurate revision can be ensured.

The books themselves will continue to be part of the TutorShip course, but our goal is to make them more widely available to the general shipping industry, which has long requested our books as general reference titles.

Members are entitled to a 50% discount on all of the Institute's publications.

To place an order, please complete a book order form and return it to us.

For book order forms and support, please visit: www.ics.org.uk/learning

**Members receive
a 50% discount
on all books**



**INSTITUTE OF
CHARTERED
SHIPBROKERS**



Credits: Dublin Port Company

FOCUS

Port of Dublin

If you have an idea to feature in this section,
please contact us: federation@ics.org.uk

PORT

Port of Dublin

On 10th July 2015, Dublin Port Company welcomed the decision by An Bord Pleanála to grant permission for the Alexandra Basin Redevelopment (ABR) Project which will transform Dublin Port's infrastructure and enable it to service the economy for decades ahead.

The project will increase the port's ability to handle large ships by deepening and lengthening three kilometres of the port's seven kilometres of berths. It will also deepen the port to provide an entrance channel with a depth of at least 10m.

The ABR Project is the largest

single infrastructure development project in the history of Dublin Port.

The project is expected to take five years to complete, costing an estimated €230M.

Given the port's sensitive location at the heart of Dublin Bay and Dublin City, the project was subjected to a rigorous assessment by An Bord Pleanála of possible impacts on the environment generally and specifically on protected Natura sites.

This decision comes as trade volumes continue to rise at Dublin Port with 2015 a record year. New figures show total throughput (imports and

exports) rose by 6.4% in 2015 with balanced growth between imports and exports.

As well as being a record year for cargo, 2015 was a record year for the port's cruise business with nearly 100 cruise ships bringing 149,000 visitors to Dublin. These include some of the world's largest cruise ships such as MSC Splendida, Royal Princess and Celebrity Silhouette, measuring up to 333m long. Until now these ships have had to reverse into Dublin Port given their lengths. The ABR Project will allow larger ships to routinely call at Dublin, turn within Alexandra Basin and berth as far upriver as East Link Bridge. This will create a positive



FOCUS

In this issue our PORT FOCUS is Dublin
Courtesy of Dublin Port Company

economic impact for the city, enhance inbound tourism and contribute to the development of Docklands.

The port is also seeing strong growth in ferry passenger numbers, up 5.1% in 2015 on routes between Dublin and Britain and between Dublin and France.

Eamonn O'Reilly, Chief Executive of Dublin Port Company said: "I am delighted that An Bord Pleanála has granted Dublin Port planning permission for the ABR Project and to say that we can finance the project immediately. The engineering design works are already at an advanced stage and we expect the first phase of works

to be tendered and a contractor ready to start by October 2015."

"The ABR Project is a complex undertaking that required co-ordinated planning with a range of bodies including Dublin City Council, the National Roads Authority (NRA), the National Transport Agency (NTA), ESB Networks and Eirgrid. I am pleased to say that all of our dealings were positive and supportive. We have achieved strong consensus on how to deliver this major piece of port infrastructure in a way that is compatible with the operations of other major infrastructure providers within and adjacent to the port."

An Bord Pleanála's planning permission has paved the way for the last remaining steps to deliver the ABR Project in good time. The priority now is for Dublin Port to begin the engineering works as soon as possible. Against a background of strong growth in port volumes, there is still a window of opportunity in which to carry out major construction works before volumes grow to the extent that the port has to turn some trade away during the construction phase.

To capitalise on this window, Dublin Port's next focus is on progressing the other consents required from the Department of Environment, Community and Local Government



New figures show total throughput (imports and exports) rose by 6.4% in 2015.

and from the Environmental Protection Agency (EPA). Having liaised with both organisations throughout the planning application, Dublin Port hopes to secure the necessary consents within months.

The ABR Project is the first major project from Dublin Port's Masterplan 2012 to 2040. While bringing it through the planning process, Dublin Port Company has also been working on smaller projects including a new terminal for imported cars, a new high capacity firewater main and completion of the Alexandra Quay Container Terminal. The redevelopment of eight hectares of land within the port is also underway and Dublin Port Company will shortly lodge a planning application with Dublin City Council to redevelop the port's road network to ensure it has the capacity to handle the doubling in port volumes projected by 2040.

Summary of Throughput Statistics – 2015

Volumes per year	2015	2014	% Var
Throughput (gross tonnes)	32.8M	30.9M	6.4%
Imports (gross tonnes)	19.5M	18.4M	6.5%
Exports (gross tonnes)	13.3M	12.5M	6.4%
Ro-Ro (freight units)	877,826	821,876	6.8%
Lo-Lo (TEUs)	614,226	565,703	8.6%
Ferry Passengers	1,797,691	1,710,275	5.1%
Tourist Vehicles	500,628	462,215	8.3%
Trade Vehicles	102,149	81,169	25.8%

Dublin Port is Ireland's largest port and is one of 83 core ports on the EU's TEN-T network. In October 2014, the EU agreed funding of €2.4M towards Dublin Port Company's costs of bringing the ABR Project through to the point of being ready for construction.

Following on from this, on 30th June 2015, the European Commission announced further funding of €22.8M for the construction phase of the project. Finally, the project is also under appraisal by the European Investment Bank (EIB) for €100M of long-term debt finance.

Eamonn O'Reilly, Chief Executive of Dublin Port Company said: "The positive decision by An Bord Pleanála and the financial support from the EU and EIB put us in a good position to commence construction works later this year subject to our gaining the remaining necessary consents from the EPA and the Department of the Environment, Community and Local Government. Bringing large infrastructure projects through to the construction phase is a long, detailed and careful process. Given our high growth rates, we intend to review our Masterplan 2012 to 2040 in the first quarter of 2016 and begin to plan the next major development after the ABR Project."



How will the UK Budget 2016 affect the shipping & offshore maritime sector?

Credits: Sue Bill, Partner, Moore Stephens LLP

The Government announced a further reduction in the rate of corporation tax, which will be 17% from 1 April 2020. There are also significant reductions in the rates of capital gains tax. From 6 April 2016, the higher rate of capital gains tax for individuals will be reduced from 28% to 20%, and the basic rate will be reduced from 18% to 10%, although an additional 8% will apply for carried interest and for gains on some residential property. In addition, Entrepreneurs' Relief will be extended to apply to long-term investors in unlisted companies. Under these new rules, a 10% rate of capital gains tax will apply for gains on newly issued shares in unlisted companies acquired on or after 17 March 2016, provided they are held for at least three years from 6 April 2016. There is a separate lifetime limit of £10 million of gains.

New measures to support the oil and gas sector, meanwhile, include the effective abolition of petroleum revenue tax by permanently

reducing the rate from 35% to 0% with effect from 1 January 2016. The supplementary charge will also be reduced from 20% to 10% with effect from 1 January 2016. The Government will provide a further £20 million of funding for another round of seismic surveys in 2016-17, and extend Investment and Cluster Area Allowances to include tariff income in order to encourage investment in infrastructure maintained for the benefit of third parties. In addition, it will provide greater certainty that companies will be entitled to tax relief on decommissioning costs when they retain decommissioning liabilities for an asset after a sale. Other measures include a commitment from the Government to work further with the Oil and Gas Authority to reduce overall decommissioning costs, and a willingness to consider proposals for using the UK Guarantees Scheme for infrastructure where it could help secure new investment in assets of

strategic importance to maximise economic recovery of oil and gas.

There are other items in the Budget which may be of interest to the maritime sector. A discussion document will be issued in Spring 2016 with options for changes to the tax treatment of leases of plant and machinery in response to new accounting standard IFRS16. Companies in tonnage tax are, however, unlikely to be affected by any such changes. Where a 'close' company makes a loan to a participator, the tax payable will be increased from 25% to 32.5% in April 2016, with effect for loans made on or after 6 April 2016.

The Government has announced changes to corporation tax loss relief aimed at achieving greater flexibility. For losses incurred on or after 1 April 2017, companies will be able to use carried-forward losses against profits from other income streams and other companies within a group. Currently such losses can only be offset against trading profits relating to the same trade arising in the same company. However, to the extent that profits are in excess of £5 million, it will only be possible to offset 50% of the profits using tax trading losses brought forward.

The Government is also to cap the amount of tax relief for interest payable to 30% of taxable earnings in the UK or based on the net interest earnings ratio for the worldwide group. There will be a threshold limit of £2 million net UK interest expense. Further details are yet to be announced.

Finally, there were some further announcements relating to the ongoing major reform to non domicile



Photo credit: <http://businessadvice.co.uk/>

The UK Budget 2016 contains a number of surprise developments which are likely to be of interest to the shipping sector, as well as a radical set of measures which it is hoped will assist the offshore maritime oil and gas sector.

taxation. From 2017, non-doms who have been resident in the UK for more than 15 out of the previous 20 tax years will be taxed as if they are deemed UK domiciled. In addition, individuals with a UK domicile of origin will revert to that status for tax purposes when resident in the UK.

Significant changes to the treatment of long-term resident non-doms, to take effect from 6 April 2017, were originally announced in the 2015 Budget. For such a significant change to the taxation of this group of taxpayers, the lack of detail since

the original announcement has been concerning.

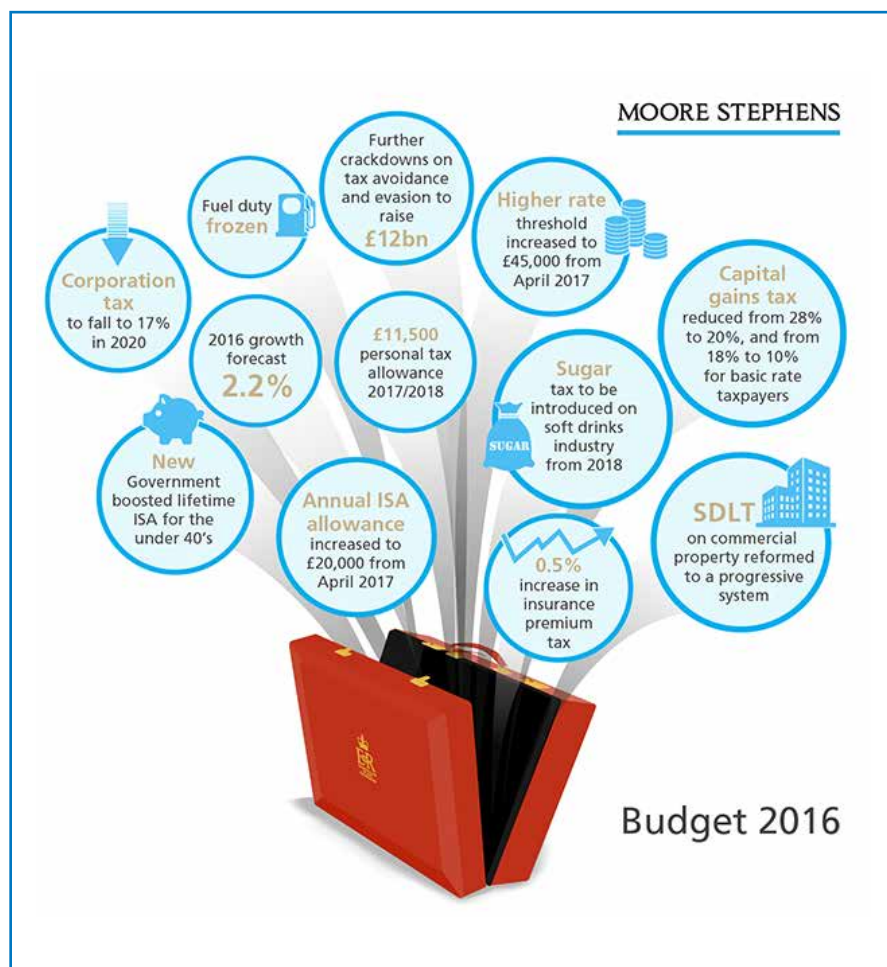
The Budget papers only make very limited, but potentially important, reference to the changes. These are:

- Non-doms who become deemed domiciled from April 2017 will benefit from uplift in the cost basis of their non-UK assets. It is unsure whether this applies to assets held via offshore trusts or whether individuals who become deemed domiciled at a later date will also benefit from this uplift.

- Non-doms who become deemed domiciled will benefit from transitional provisions with regard to offshore funds to provide certainty on how amounts remitted to the UK will be taxed, although again it is not clear whether this applies to those becoming deemed domiciled on 6 April 2017 or at a later date. This may give a measure of relief from the notoriously complex mixed fund rules which determine the source of remittances made to the UK by non-doms.

- Confirmation that non-doms who establish offshore trusts before becoming deemed domiciled will not be taxed on income or gains retained within the trust. Previous updates have indicated that UK source income would remain taxable on the non-dom in these circumstances, but no reference is made to this in the Budget documents.

The measures announced are helpful at least to some extent, but the details are limited and there are many other areas that need considering prior to April 2017. These delays cause uncertainty and may result in affected taxpayers choosing to leave the UK. There are no further announcements on the proposal to charge owners of UK residential properties held through non-UK structures inheritance tax with effect from 6 April 2017. Again, this lack of detail is unsettling for clients and more detail is urgently required.



Tacking criminals 'requires joint approach'

Credits: Steve Welsh is the Head of Behaviour and Disruption in the NCA's Organised Crime Command

The UK's National Crime Agency is looking to work more closely with maritime professionals, says Steve Welsh.

With a remit to tackle serious and organised criminals on home territory and overseas, the National Crime Agency (NCA) is keen to be firmly on the radar of the Institute of Chartered Shipbrokers' members.

In the two years since it was formed, the law enforcement body has played an active role at the border and on the seas – and it has a capability that gives it a truly global reach.

Whether it is helping to co-ordinate the interdiction of illegal drugs, tackling those involved in organised immigration crime or liaising with overseas partners in the relentless pursuit of those who would cause harm, the NCA's work spans both countries and continents.

The agency has rapidly chalked up operational successes and is looking to develop its relationships with partners, including Institute members who could help unmask criminal groups using merchant vessels to ply illegal trades.

As business professionals at the heart of maritime commerce, they are often best placed to notice any unusual activity at ports and in the sale of vessels, preventing someone, somewhere, from falling victim to crime.

International reputation

By all accounts, the NCA has been building a strong national and international reputation since it was set up by the UK government in October 2013 as part of a law enforcement reform package.

Underpinned by legislation in the Crime and Courts Act, it has a mandate to work globally with partner organisations, mounting a robust response to the threats posed by serious and organised criminals.

Any major nation where Institute members deal with trade is likely to have an NCA liaison officer, either permanently based there or a regular visitor. And there are more in high risk areas such as the Caribbean.

The agency's Border Policing Command leads, coordinates and supports multi-agency activity to address threats, vulnerabilities and intelligence gaps in support of the One Government at the Border programme, designed to deliver a single service focused on the movement of goods.

In addition, it has a Border Investigations department with staff at ports of entry around the UK. But perhaps more relevant to the merchant marine sector, the Command is home to the Maritime Aviation Military Interdiction Cell (MAMIC), which is the single point of contact with the military on organised crime and coordinates interdiction of suspect vessels by Border Force cutters or Royal Navy and partner state warships.

The officers in MAMIC are also involved in the National Maritime Information Centre (NMIC) which gathers information and intelligence to identify vessels posing a national security or serious and organised crime threat. Military specialists plus the Maritime Coastguard Agency, HM Revenue & Customs, Police Special Branch and UK Border Force work with them.

Partnership approach

As well as partners within law enforcement, however, building relationships with other organisations including business is a high priority – and Institute members are in a unique position to help disrupt criminality.

Their eyes and ears can provide early warning of criminal groups looking to use shipping to ply illegal trades such as people trafficking, importing drugs and smuggling weapons – all of which can destabilise states, threaten security and bring misery in their wake.



As well as partners within law enforcement, however, building relationships with other organisations including business is a high priority – and Institute members are in a unique position to help disrupt criminality.

A key area where members can assist is in organised immigration crime, which has recently hit the headlines in the UK and across the European Union in the wake of the migrant crisis. The NCA has been asked by the Prime Minister to lead a UK law enforcement taskforce targeting the criminal networks behind people smuggling in the Mediterranean.

With a bolstered network of international liaison officers, the agency is working with partners in the UK and overseas, using skills to gather intelligence and identify the criminal groups before disrupting their activities, stripping them of their assets and prosecuting where possible. To this end, the NCA and Home Office Immigration Enforcement are creating a dedicated team of investigators, supported by financial investigation experts.

Aware that an accurate intelligence picture is critical to law enforcement, the NCA is also providing officers to support the European Joint Operational Team (JOT Mare) in The Hague and the intelligence cell in Sicily while deploying officers to support the de-briefing of rescued migrants.

A dedicated team in the agency's UK intelligence hub is developing investigative opportunities while its officers – along with Home Office Immigration colleagues – are working with authorities in the source, transit and destination countries of those travelling to Europe.

Merchant shipping is, however, increasingly on the menu of options for organised crime groups trying to evade detection. A recent case in point involved a joint NCA and Dutch Police investigation, which identified that an

organised crime group was importing cocaine from South America to the UK using a commercial shipping vessel.

Enquiries identified the ship, anchored in Scotland, as being used in crime. Working with partners in Border Force and Police Scotland, the NCA led and coordinated a search, which revealed 145 kilos of cocaine hidden in the rudder trunking.

The drugs would have been recovered by group members who had travelled to Scotland from the Netherlands with diving kit. Two Dutch men were convicted of drugs importation-related offences and sentenced to a total of 36 years in prison.

Members of the Institute can report suspect activity to the NCA or any government agency they encounter in their business. The One Government at the Border programme will ensure intelligence is directed to where it is needed – but dialing 999 is the best course of action if the situation is urgent.

The NCA also has a 24-7 contact number – 0370 496 7622. But alternatively members could phone Crimestoppers on 0800 555 111 to report suspicious activity openly or anonymously.

‘No questions asked’ warning

A recent development in criminal law, in the shape of the new offence of “participating in the activities of an organised crime group”, has meant the NCA can target the professional enabler – such as the broker, captain or port agent (“the participant”) –

who supports the activities of the group at arm's length.

This new offence, which is set out in section 45 of the Serious Crime Act 2015, came into force on 3 May. It is general in nature and captures any activity by the participant that takes place in England and Wales – and which helps an organised crime group.

The group must be made up of at least three members and the participant does not necessarily need to know any of them. The participant also cannot rely on the defence that he or she did not know the precise nature of the criminal activity in which the organised crime group was involved. The criminal activity can take place in England and Wales or elsewhere.

Despite the general nature of the offence, the participant must know – or reasonably suspect – that he or she was taking part in the activities of an organised crime group.

Reasonably suspects means –

The participant must suspect that he or she is helping an organised crime group. There must be reasonable grounds to hold such a suspicion.

While the NCA recognises this two-limbed test will protect the paranoid, the naive or the ill-informed against prosecution, liability for the new participation offence will still fall widely.

Professional enablers, such as those working in the UK's merchant marine and port operations, will need to be alert to the taint of criminal activities. Take, as an example, a shipbroker that forms the reasonable suspicion that the buyer of a ship is engaged in some sort of migrant smuggling operation,

New legislation has increased the prospect of prosecution for those engaging with organised criminals on a no questions asked basis – ignoring the need for due diligence in business transactions.

E-mail fraud A new story from the cyber criminals



Credits: Andrew Jamieson, ITIC Claims Director and Legal Advisor

and that it wants a particular ship to evade detection or surveillance by law enforcement agencies.

He or she does not have definite proof – only a suspicion that has some reasonable, factual basis, then they have an obligation to report it.

If they do not report it – setting aside whether a prosecution is likely – the elements of the participation offence may all be present.

The upshot is that all businesses need to be alive to the risk of not asking questions, or of failing to reconsider the wider context of their work once a suspicion starts quietly to buzz in the back of the mind.

Ultimately, however, working in strong partnership can prevent both serious and organised crime harming more victims as well as avoiding any risk of inadvertently drifting into criminal liability.

The NCA is inviting Institute members to work with UK law enforcement to prevent exploitation and damage exploiting and damaging maritime commerce. As key professionals in the sector, if something looks suspicious it very likely is suspicious – make sure you report it.

Shipping will always be an attractive target for fraudsters and constant vigilance is required to avoid being a victim. As soon as the methods behind a scam become well known and therefore ineffective the criminals will develop new versions to trap the unwary. This article provides an update on the type of fraudulent emails that members may receive.

Most ship agents will have heard of attempts by criminals to divert disbursements to a fake bank account. In a typical case the owner will have received an email advising that the agent's bank account is inoperable and details of a different bank account provided. The cover stories will typically attribute the need for the change to the usual account being frozen due to an annual audit. In other examples the reason given was that the account is being monitored by the tax authorities.

If owners send money to the new account there is little chance of retrieving it. By the time the agent reports that the pro-forma disbursement account has not been paid, the fraudsters have stolen the money.

The fraudsters' email will have come from an email address very similar to the agent's address. Taken in the context of the many, varied and often time-sensitive daily activities of a busy shipping professional, it is not difficult to see why the small differences are not detected. The owner was due to pay a pro forma disbursement account so a message apparently from the agent was not something that would naturally arouse suspicion. The fraudsters will have intercepted the email traffic between the parties and their timing will match what is actually happening.

The content of the message should have caused concern. There are very few legitimate changes to account details. The excuse that the agent's bank account was inoperable because of their annual audit doesn't sound credible. Messages that say the sender wants to change accounts to avoid the tax authorities should set alarm bells ringing on a number of levels. There are very few legitimate changes to account details. If you receive such a request it should always be verified by a separate check by telephone – don't use the reply button!

A recent version of this type of fraud reverses the position. Rather than try to divert the payment being made by the owner the fraudsters attempted to get the agent to send them the money. The owners had sent a message to their port agent advising of "cash to master" payments they were going to make to the agent's account for subsequent delivery to the ship. The money duly arrived but almost immediately the agent received a message saying that the payments were not required and could the agent return the funds. The message included the account details for the repayment. Fortunately the agent was concerned about the message and telephoned their principal to check. The fraud therefore failed but it is unlikely that this will be the only use of this particular technique.

ITIC has been maintaining a record of the frauds reported by members (and have sent a number of warning circulars to our members). It would be happy to receive information from the Institute's members on fraudulent messages they have received. This is an area in which forewarned is very much forearmed.

*ITIC can be contacted by email:
itic@thomasmiller.com*

Panama Canal Update

A summary of Old and New Panama Canal Constraints is as follows:

	Length (m)	Beam (m)	Draft (m)	Air Draft (m)
Old Panama Canal	289.60	32.31	12.40	57.91
New Panama Canal	366.00	49.00	15.20	57.91
Increase %	24%	53%	28%	

These dimensions are being used to define the New Panamax size vessel.

Credits: Intercargo and Panama Canal Authority

The Panama Canal Authority (ACP) announced on 23rd March that the Panama Canal Expansion will be officially inaugurated on 26th June 2016.

The Panama Canal Expansion was featured in the Summer 2013 edition of this magazine and after almost nine years the Panama Canal Expansion is nearly complete.

This announcement was made during the inauguration ceremony of the Canal's state-of-the-art Scale Model Maneuvering Training Facility, which will provide additional hands-on experience to pilots and tugboat captains to operate in the Expanded Panama Canal. The innovative 35.3-acre training facility features two lakes connected by a channel modelled after the Canal's Culebra Cut. The new facility features docking bays, replicas of the new and existing locks, gates, and chambers, all at a 1:25 scale.

The facility is equipped with a number of meticulously created scale model Panama Canal tugboats, as well as ships built in France at Port Revel, including bulk carriers modelled after the Nord Delphinus, and a container ship modelled after the Maersk Edinburgh. In addition, a liquid natural gas (LNG) ship will be delivered by September 2016.

The facility features wave and wind generators to provide a realistic, hands-on training experience for Canal pilots and tugboat captains to prepare them for the opening of the expanded waterway. It complements the training already provided at the Center of Simulation, Research and Maritime Development (SIDMAR) through immersive, 360-degree training simulations and courses.

Effective 18th April 2016, the maximum authorised transit draft will be set

at 11.89 meters (39.0 feet), Tropical Fresh Water (TFW).

In general, new panamax deadweight limit for dry bulk carriers is around 120,000 tonnes, compared to the current limit of between 80,000 and 85,000 deadweight tonnes.

The existing Panama canal with lock chambers, 32.26 metres in width, 320.0 metres long, and 25.9 metres deep is generally suitable for Panamax bulk carriers size with range from 60,000 to 85,000 DWT.

At present, the canal has two lanes each with its own set of locks, but with the Panama Canal Expansion project completed, a third lane with an increased lock chamber size (427 m long, 55 m wide and 18.3 m deep) will be added through the construction of lock complexes at each end of the canal.

Works on the Panama Canal expansion project, also called the Third Set of Locks Project, began in September 2007 and was intended to open in 2014 at the anniversary of the canal. It was initially announced that the Canal expansion would be completed by August 2014 to coincide with the

100th anniversary of the opening of the Panama Canal but various setbacks, including strikes and disputes with the construction consortium over cost overruns, pushed the completion date first to June 2015 then December 2015. On 14th April 2015, Canal Project Minister Roberto Roy announced that the Canal expansion would be operational by 1st April 2016. In August 2015, a crack was reported in a concrete sill at the new Cocoli locks. By November 2015, cracks discovered over the previous months threatened to delay project completion. In early February 2016, the ACP reported that sill reinforcements, repairing the cracks detected earlier, were complete.

At the end of February, the Expansion Program was 97 percent complete. Final testing will be conducting in the following weeks, leading up to the official inauguration of the Expanded Canal on 26th June 2016.

More information related to the Expansion opening and inauguration, including media and non-media attendee registration, will be available soon on the Canal's website: www.pancanal.com



Photo credit: micamaldepandama.com/expansion/photos/#prettyPhoto

Dinner Anyone?

Credits: Jumbo - The maritime Heavy Lift Company

In one of the more unusual shipments of the year, Jumbo Maritime's vessel 'Fairlane' shipped and installed the world's largest underwater restaurant from New Zealand to Hurawalhi (Maldives) under contract to GAC Sweden.

The restaurant consists of an acrylic dome on a steel structure, has a weight of 410 metric tons and is 22.5m long. It was designed by M.J. Murphy Ltd., Auckland and constructed by Fitzroy Engineering Ltd, New Plymouth.

The 'Fairlane' loaded the sensitive cargo at Port Taranaki on 11th February and installed the underwater restaurant on 2nd March in the Maldives.

At The Maldives, Jumbo moored the transport vessel alongside a shallow coral reef where the acrylic and steel



structure for the world's biggest underwater restaurant was lowered onto pre-installed concrete piles at a depth of about 10 meters.

The restaurant, complete with its 13m high stairwell, is heading for the brand new resort of Hurawalhi, where it will offer guests a unique underwater dining experience with panoramic views of surrounding marine life, including replanted corals, when it opens in August this year.



Food will be prepared on land, then transported to the 24 guests waiting in the dining area further below sea level than any other underwater restaurant in the world. Later, it will be available for wedding ceremonies and as a honeymoon suite.

The project preparation and execution resulted in the smallest possible impact on the sensitive environment.

The restaurant will welcome its first guests in August this year.



Trinity House

Light Dues 2016/17

Each year UK Light Dues are considered by the Lights Advisory Committee and a recommendation is submitted to the DfT and Trinity House. The Federation Chairman attended the Lights Advisory Committee which met in January to represent company members.

Even though chargeable tonnage in the UK has decreased, the DfT still agreed to reduce the Light Dues for 2016/17 by 1p. The rate from 1st April 2016 will be 38p per net registered tonne. The Light Due rate remains unchanged in the Republic of Ireland at 60 cents per net registered tonne. The tonnage cap of 40,000 NRT remains the same as does the maximum number of voyage payments which is nine per year in the UK and Republic of Ireland.

This is the lowest Light Dues rate since 2009.

At the time of going to print we have yet to receive the final 2015-16 figures however during 2014-15, Institute company members issued 21,144 Light Due certificates.

We would also like to take this opportunity to remind you that as from 1st April 2015 the governments of the United Kingdom and Ireland agreed to enforce the rule that ships must pay Light Dues at the appropriate rate for the jurisdiction where they first call (the "first port of call rule").



Trinity House

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*The Corporation of Trinity House
is a Registered Charity*

LIGHT DUES CIRCULAR NO. 536

LIGHT DUES 2016/2017

Dear Collector,

RATE CHANGE 2016/17

From the 1st April 2016 the rates governing the collection of UK Light Dues are as follows:-

VOYAGE PAYMENTS

For all vessels other than those where periodic payments apply, where an International Tonnage Certificate (1969) is produced, the charge will be at the new rate of 38p per Net Registered Tonne (NRT) as shown on the ITC, subject to a cap of 40,000 NRT i.e. the maximum charge is £15,200.

Where an ITC is NOT produced, the charge will be at the rate of 38p per Gross Registered Tonne as shown on the National Tonnage Certificate, and the capped rate will NOT apply.

The number of voyage payments to reach annual exemption remains as 9.

PERIODIC PAYMENTS

There have been no amendments to periodic payments.

2015/16 YEAR END

With the light dues financial year-end fast approaching, I would like to remind you that all light certificates to cover 2015/16 liabilities should be issued prior to midnight 31st March 2016. After this deadline has expired, payment will have to be made directly to Trinity House for the necessary light certificates to be issued.

The Light Dues team at Trinity House is always available for any queries you may have, please note our new telephone number is: 01255 245102

or e-mail: Lightdues.General@thls.org



National Maritime Single Window Update

REMINDER: ISSUING IN THE WRONG COUNTRY OR FOR THE WRONG DATE

The changes applicable from the 1 April 2015 regarding the collection of Light Dues (LD) in the United Kingdom (UK) and the Republic of Ireland (RoI) will continue in 2016/17.

We are still finding that not all collectors are issuing correctly and this has had an impact on the certificates issued so far this year. It takes a considerable amount of time to work through the queries where incorrect certificates have been issued. These errors can also create an incorrect 'no liability' certificate being issued.

As we correct the errors, Trinity House may ask you to issue certificates relating to some time ago and you may have a 'no liability' certificate which is now invalid. In all cases we will be looking at the overall position, how many certificates have been issued and in which jurisdiction. Please be assured we do try to re-allocate funds where we can but, sometimes this is not possible.

It is essential that collectors issue certificates in a timely manner, on the correct liable date and in the correct country and currency.

We are finding the following problems:

- 1) Collectors issuing in the incorrect jurisdiction.
If you issue in the incorrect country you will be required to cancel issued certificates and approach a collector in the correct country to request an appropriate certificate is issued.
- 2) Collectors issuing without checking for earlier liable date.
You must check when the previous certificate expired. You must also ensure that there have been no liable arrivals between now and the previous certificate expiry date. If you find a liable voyage before the ship came to you, then a previous agent maybe liable and you need to contact them and inform Trinity House.
- 3) Collectors issuing for incorrect dates.
If you issue in the correct country but for an incorrect arrival date you will be required to cancel and reissue certificate(s) for the correct date(s).

ISSUING FOR THIRD PARTIES

As approved Trinity House LD Collectors you are obliged to issue for third party agents if requested. However, when a collector issues for a third party the same responsibilities for checking the arrival date and liability exist as when issuing for your own vessels. Incorrectly issued certificates will have to be refunded and reissued.

In addition, when issuing for a third party, the collector accepts full responsibility to pay Trinity House the certificate value. Collectors should ensure they receive funds from third party agents prior to issuing or that a suitable agreement is in place for reimbursement from the third party. Trinity House accepts no liability for collectors which issue certificates without first receiving funds from third party agents.

Thank you for your assistance in this matter.



Jerry Wedge
Director of Finance and Support Service

The Department for Transport have advised that the UK's National Maritime Single Window has been launched as a pilot.

The pilot NMSW is now accessible via <http://maritime.dft.gov.uk/> and will accept FAL 1 and 5/6 forms (covering vessel/voyage information, crew and passenger details), and the data will be made available to Border Force and HMRC. Other pre-arrival/pre-departure reporting formalities should continue to be submitted via existing methods.

While the pilot is ongoing, work will continue to ensure that the NMSW is able to accept the full range of reports required by the EU Directive, and importantly that this data can then be adapted and made selectively available, to all relevant parties namely ports (including security officers, health authorities, reception facilities and port community systems), HMRC's customs functions, and others.

As you are aware, the NMSW will eventually become compulsory for all reporting formalities covered by EU legislation and the IMO FAL Convention, so it is in ships' agents' interests to familiarise themselves with the NMSW and its use, at this stage. Full guidance is available on the site and there will be targeted training by DfT and Border Force taking place through the pilot period.

The DfT have set up an email address for feedback (NMSW@dft.gsi.gov.uk) and they would be grateful for any feedback on the pilot.

Please also refer to Customs Information Paper 10(2016) 'Impact of EU Directive 2010/65: Changes to ships' reporting requirements on current Customs ship reporting procedures' for further information.

London and South East Branch Spring Seminar: “Iran’s resurgence and its impact on shipping markets”

Credits: London and South East Branch

The London and South East branch held their Spring Seminar on 17th March entitled “Iran’s resurgence and its impact on shipping markets”. Company member Clarksons Platou generously supported the event by hosting the seminar in their new St. Katherine’s dock venue.

This proved a very fitting topic following the lifting of sanctions in Iran and the 150 places sold out well before the event.

The key note speaker was Dr. Amir Alizadeh Msc. (City), Phd. (City), Professor of Shipping, Economics and Finance, Cass Business School. He was following by analysts from Clarksons Platou who discussed the possible implications for the wet, gas and dry shipping markets.

Iran is a major oil producing country and Iran’s economy has been dependent on oil exports and prices for the past 50 years.

Iran’s GDP in 2014 was \$404bn and GDP growth is forecast at 5.8% and 6.7% for 2016 and 2017, if all sanctions are lifted.

From 1981 to 2010, Iran’s international trade grew at an average rate of 6% (export) and 3.1% (import) year on year. From 2011 to 2015, import and export figures declined sharply due to sanctions: exports from \$46bn to \$14.7bn and imports from \$27bn to \$7.3bn. However over the next 5 years (2016-2020), the expected growth, provided full lifting of sanctions, could be as much as 15% and 30% for the country’s export and import, respectively. According to FCO UK, the EU trade with Iran is expected to quadruple in the next 2 years.

However there are still challenges for Iran concerning the remaining sanctions,

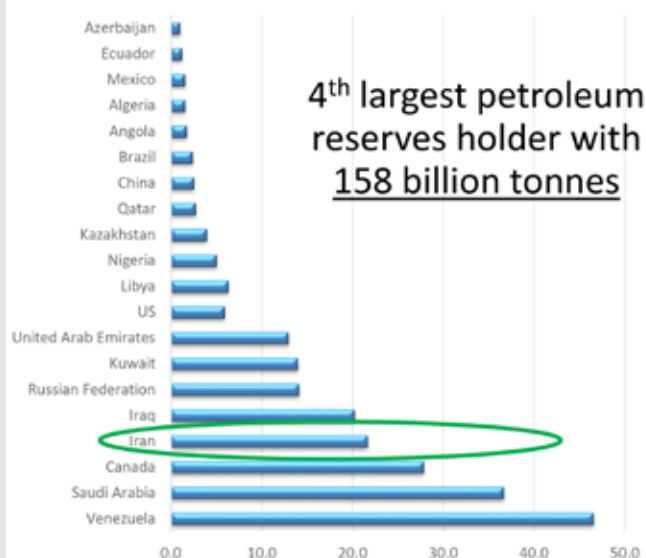
uncertainty about new sanctions, and reluctance of US companies and banks to do business with Iran. The centralised and bureaucratic system is another impediment for investors and traders. Inefficiencies in the banking and finance sector is holding back development of E&P, mining, transportation and export activities as is outdated E&P technology, equipment and facilities in mining well as oil and gas industries.

The post sanction era is seen as a great opportunity for Iran to attract foreign investment, renovate the E&P technology, enter into partnerships to expand the natural resource industry, as well as boost production through more flexible & long term contracts.

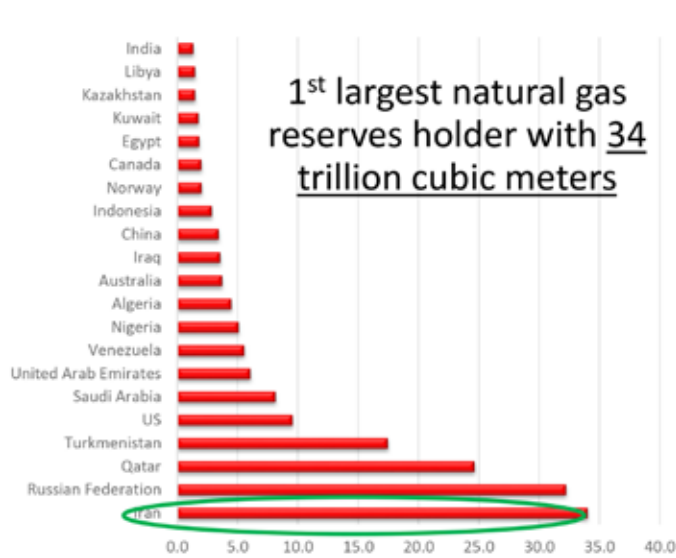
The seminar was a great success and our thanks to all who contributed and attended.

Oil and Gas Reserves

Petroleum reserves (bn tonnes)



Natural gas reserves (Tcm)



From the UK Branches



East Anglia Branch breakfast seminar on SOLAS VI Regulation 2 Verified Gross Mass

Ipswich 5th May 2016

The East Anglia Branch has organised a breakfast seminar on this regulation that affects many within the UK.

A large number of companies expressed their interest in having more information on this regulation.

The seminar will be held at the Orwell Hotel, Felixstowe on 5th May at 0830hrs.

For more detail, please contact the branch: ics@grangeshipping.co.uk



North East of England Branch supports local charity

The North East of England Branch recently held a quiz evening on Teesside in support of Daisy Chain (a local charity who help families affected by autism).

Twelve teams from local shipping related companies entered with over 80 people participating.

The team from Vopak won the quiz and a raffle from prizes donated by the competing teams raised £390 for Daisy Chain which included the winners and two runners up giving their prize money to the charity.

This was a very enjoyable evening for a worthwhile cause organised by branch committee members Gavin McCabe, Alan Appleyard and Ian Crabtree.

Please let us know if your branch is holding an event as we would be delighted to include details in this section.

Email details to: membership@ics.org.uk

John Kenneth Franks FICS

Credits: Peter D B Yates FICS

We were extremely sorry to record the death on 19th January of our colleague Ken Franks.

Ken was born in Derbyshire on 8th October 1924 and moved to Hull when a few months old. Upon leaving school he joined local shipbrokers Oughtred and Harrison until being called up on the outbreak of the Second World War.

Ken saw active service in the Reconnaissance Corps across France and Belgium and because of his expertise in the German language he was subsequently transferred to the Intelligence Corps conducting interviews with prisoners of war. In later years he was included on a local list of interpreters and provided support to the local constabulary.

He returned to Hull after demobilisation and joined Bruce Lindsay – a firm of coal importers – during which time Ken studied for his Shipbrokers' exams, achieving his Associateship in October 1951. He later achieved Fellowship by dissertation and became a life member in recognition of his services to the Institute and the Branch.

Leaving Hull Ken sought work in London joining Borchard Lines Ltd; later he and his wife Valerie moved to Wisbech for a short period before returning to Hull and re-joining Oughtred and Harrison, becoming manager of their Goole office and with whom he remained until his retirement in 1989.

After a brief period of inactivity he was offered part time employment by the Institute as a regional collector of light dues in the Humber region, a role which he carried out with great enthusiasm and commitment – even to the extent of conducting a search of a local authority landfill site to locate a batch of certificates which had been disposed of by a company that had ceased trading – and locating the missing items (!).

That appointment ceased when the collection of light dues became computerised in 2003 and Ken returned to retirement.

His involvement with the Humber Branch of the Institute started in April 1970 when he was elected to the Branch committee. He became Vice Chairman in 1979, taking the Chair from 1982 to

1985 and remaining as an active member of the Branch committee until ill-health obliged him to step down in 2014.

Subsequent to his period of Chairmanship Ken remained a regular attendee of local and regional meetings and acted as a useful source of information and continuity. In his later years he provided invaluable support as an invigilator for the Institute exams, covering many sessions on both banks of the Humber. He was a regular attendee at Branch dinners saying grace on a number of occasions.

Outside of shipping Ken had an active interest in wildlife, music and model railways.

He is survived by his wife Valerie whom he married on 1st March 1952 and with whom he enjoyed 64 years of marriage.

Ken will be remembered with great affection and respect for his significant contribution to the Institute, the Humber Branch and local shipping community and we extend our sincere condolences to his wife Valerie on her sad loss.

CIRCULARS

Customs Information Papers issued

Customs Information Papers (CIPs) are released throughout the year and we try and keep this list up to date for you.

Please note that all Customs Information Papers issued are available directly from the Government website at: <https://www.gov.uk/government/collections/customs-information-papers--2>

Alternatively you can download all CIPs directly from the Institute website page at: <http://www.ics.org.uk/membership/company-membership/circulars>

2016

Customs Information Paper (16) 16
All traders using CFSP EIDR (formerly LCP Local Clearance procedure)

Customs Information Paper (16) 15
All those involved in international trade

Customs Information Paper (16) 14
Operators involved in the movement of goods to/from the UK Continental Shelf using the simplified procedures.

Customs Information Paper (16) 13
Operators involved in the movement of oil and gas by pipeline to/from the UK.

Customs Information Paper (16) 12
Traders who hold transit and union status authorisations

Customs Information Paper (16) 11
Traders who currently hold Local Clearance Procedure (LCP) and Simplified Declaration Procedure (SDP) authorisations.

Customs Information Paper (16) 10
Shipping lines, ships agents and anyone engaged in submitting ships' inward reports and outward clearance reports

Customs Information Paper (16) 09
All traders using CFSP LCP to declare goods from CW to OSR; supersedes CIP 03 (2016)

Customs Information Paper (16) 08
All applicants, importers, third-party agents, brokers, customs consultants and logistics specialists involved in ToR into UK and EU.

Customs Information Paper (16) 07
All businesses who are intending to apply for AEO status.

Customs Information Paper (16) 06
Anyone using Customs Special Procedures after 1 May 2016

Customs Information Paper (16) 05
All international trade economic operators and trade bodies, importers, exporters and shipping agents involved in TS.

Customs Information Paper (16) 04
Anyone wishing to apply for a customs special procedure under the UCC

Customs Information Paper (16) 03
All traders using CFSP LCP to declare goods from CW to OSR using CPC 42 71 004

Customs Information Paper (16) 02
Anyone involved with importing goods from/or exporting goods to Andorra

Customs Information Paper (16) 01
Anyone involved with importing goods from/or exporting goods to Moldova.

2015

Customs Information Paper (15) 60
Businesses involved in International Trade

Customs Information Paper (15) 59
Anyone involved with exporting or importing goods to or from the Ukraine

Customs Information Paper (15) 58
Exporters, declarants and freight agents authorised to use SDP procedures for exports from the UK

Customs Information Paper (15) 57
Anyone using Customs Special Procedures after 1 May 2016

Customs Information Paper (15) 56
Economic operators who are involved in the temporary importation of containers, pallets and packings.

Customs Information Paper (15) 55
All involved with importing goods under the EU's GSP.

Customs Information Paper (15) 54
All those who make Customs, International Trade and Excise related general enquiries by post.

Customs Information Paper (15) 53
JCCC membership, trade organisations, other government departments and anyone involved with importing goods from or exporting to Serbia.

The Institute's Jobs Board

The Institute of Chartered Shipbrokers is pleased to offer the opportunity for companies to advertise their shipping jobs on our website.

We hope that this will assist members and students of the Institute to find the next step in their career.

Funds raised by the Institute from advertising jobs will go to providing Tutorship sponsorships to students in developing countries.



The Institute's website is visited by professional members and students of the Institute and also by those wishing to develop their career within the shipping industry.

This provides a large targeted group of potential candidates at various stages of their career for your vacancy.

For further details and to submit your job advertisement please contact us at: **membership@ics.org.uk**



Federation Companies 2015/2016

List of company members
with Federation Council

UK liaison office

Aberdeen

ASCO Group PLC
Offshore Services Limited
Petersons (UK) Limited
Searoute Port Services Ltd

Ardrossan

C.A. Mair (Shipping) Ltd
Barrow-in-Furness

James Fisher Shipping Ltd

Basildon

Kestrel Liner Agencies Ltd

Belfast

Hamilton Shipping Ltd
John Burke & Co Ltd
Johnson Stevens (NI) Ltd
Michael F Ewings Ltd

Belvedere

PD Shipping & Inspection Ltd

Berwick

Berwick Harbour Commission

Birmingham

Pan Line Ltd

Bristol

Osprey Shipping Ltd
Wessex Shipping Ltd

Cardiff

Bay Shipping Ltd
Cargo Services (UK) Ltd

Dover

George Hammond PLC

Dundee

Kinnes Shipping Ltd
Ellesmere Port
Quality Freight (UK) Ltd

Falmouth

Falmouth Petroleum Ltd

Felixstowe

China Shipping (UK) Ltd
Grange Shipping Ltd
VM Liner Ltd

Glasgow

Henry Abram & Sons Ltd

Goole

Danbrit Shipping Ltd

Grangemouth

W. Knight Watson & Co Ltd

Hull

Dan Shipping & Chartering Ltd
J R Rix & Sons Ltd
Jenkins Shipping Co Ltd
John Good Shipping Ltd
Leafe & Hawkes Ltd
Lockwood Shipping Ltd
Thos. E. Kettlewell & Son Ltd
Yorkshire Shipping Ltd

Immingham

Carlbon Shipping Ltd
DFDS Tor Line PLC
Eimskip Ltd
Graypen Ltd
PD Port Services Ltd

Ipswich

Clarkson Port Services Ltd
MSC (UK) Ltd

King's Lynn

Read & Sutcliffe Ltd

Kirkwall

John Jolly (1978) Ltd

Liverpool

ACL (UK) Ltd
CMA CGM (Shipping) Ltd
Warrant Group Ltd

London

Baltic Exchange (The)
Braemar Seascope Ltd
Chamber of Shipping (The)
Clarksons PLC
E A Gibson (Shipbrokers) Ltd
Galbraiths Ltd
Greek Shipping Cooperation
Intercargo
Kennedy Marr Limited
Maersk Co Ltd (The)
O'Keeffe & Partners
Sequana Maritime Ltd
Simpson, Spence & Young Ltd
Tata Steel UK Ltd
Zela Shipping Co Ltd

Middlesbrough

Casper Shipping Ltd
Cockfield Knight & Co Ltd
LV Shipping Ltd

New Holland

New Holland Shipping Ltd

Newcastle

G.T. Gillie & Blair Ltd

Newport

TU Agencies Ltd

Northfleet

Seacon Terminals Ltd

Par

Imerys Minerals Ltd

Penarth

Harvest Agency Services Ltd

Plymouth

Victoria Wharves Ltd

Portsmouth

MMD (Shipping Svcs) Ltd

Ripon

International Marine Survey Ltd

Rochester

Armac Shipping Services Ltd
Intrada Chartering Ltd

Rochford

Active Chartering Ltd

Runcorn

Frank Armit & Son Ltd

Scunthorpe

Flixborough Wharf Ltd

Shoreham-by-Sea

Lacy & Middlemiss Ltd

South Shields

NSA UK Ltd

Southampton

Denholm Wilhelmsen Ltd
Inchcape Shipping Services Ltd
Wainwright Bros & Co Ltd

Spalding

C.RO Ports Sutton Bridge Agencies

St. Peter Port

Allied Coasters Ltd

Stallingborough

Selvic Shipping Services Ltd

Stockton on Tees

GAC Shipping (UK) Ltd

Teignmouth

Pike Ward Ltd

Tilbury

Cory Bros Shipping Agency Ltd

Upminster

Thurley & Co Ltd

Warrenpoint

Anley Maritime Agencies Ltd

Warrington

EMR Shipping Ltd

Non-UK liaison office

Douala

NGA Marine Services Ltd

Geneva

SGM Shipping Services SA

Georgia

Assa Trans Caucasus

Limerick

Argosea Services Ltd

Mullock & Sons Ltd

Lome, Port De Peche

Oil & Marine Agencies Ltd

Nicosia

Spanaco Shipping Services Ltd

Oslo

INTERTANKO

Singapore

Moore Stephens LLP

New Asia Shipbrokers Pte Limited

