

Chapter 4

Can the UK Tonnage Tax Minimum Training Obligation Address Declining Cadet Recruitment and Training in the UK?



Victor Oyaro Gekara

Introduction

This chapter presents a critical analysis of the capacity of the nation-state to develop and implement effective policy interventions on behalf of national labour interests in highly globalized industries. This follows the consistent observation that, under neoliberal capitalism, governments have lacked the power and/or will to implement pro-labour legislation in the same way as they have done for capital (Fourcades-Gourinchas and Babb 2002; Peck 2004; Kotz 2015). This discussion is developed with reference to the Tonnage Tax policy, introduced by the UK government in 2000, as the key policy strategy to revitalize the ailing shipping industry (Department for Transport 1998). In the broadest terms, the strategy is a tax concession designed to attract British ship owners to re-flag their ships to the UK national register, retain the majority of their ship management in the UK and train British seafarer cadets (Selkou and Roe 2002; Brownrigg et al. 2001; Gekara 2010). The core of the strategy, i.e. the tax element, represents an alternative system of calculating corporation tax for shipping companies based on fixed rates and with reference to a shipping company's total operating tonnage per year rather than its total income, which represents a highly reduced rate of taxation. To specifically address the decline in the British national seafarer labour market and the supply of British officers, a Minimum Training Obligation (MTO) was included for all British-registered ships, which simultaneously incentivized and compelled shipping companies to increase their cadet recruitment and training activities (Selkou and Roe 2002).

In order to understand the developments in the British shipping industry leading to decline, one must consider the wider global-scale industrial transformations,

V. O. Gekara (✉)

School of Accounting, Information Systems and Supply Chains, RMIT University, Melbourne, VIC, Australia

e-mail: victor.gekara@rmit.edu.au

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37

involving a restructuring of global production and distribution patterns. Business liberalisation and deregulation, growing power and influence of multinational corporations, and outsourcing and offshoring of business processes are some of the key features of these changes, often generically referred to as economic globalisation (Chomsky 1999; Peck 2004). An important outcome of these transformations, particularly in advanced industrial economies, is that, key traditional local industries have declined leading to similar decline in domestic labour markets as employment opportunities are lost alongside workforce training and development opportunities. In the case of British shipping, large-scale flagging out¹ of the nationally owned and registered fleet (Kovats 2006), and consequent decline in the demand for national seafarers occurred, as globalisation opened up new cheaper international ship registers and low-cost international sources of seafarers for ship owners. It is in this context that the tonnage tax was introduced as a policy strategy for the revitalisation of the industry (Selkou and Roe 2002).

Following a qualitative social science study, in which interview data was collected from key shipping industry stakeholders between 2005 and 2007, this chapter examines the performance of the tonnage tax, with specific focus on the MTO. The discussion follows observations that, whereas the corporation tax reductions succeeded in attracting a reflagging of ships to the UK national register, as well as relocating key operations and management activities to the UK, its performance in relation to increasing cadet recruitment and training was generally poor (see e.g. Selkou and Roe 2002). Some commentators have argued that this outcome is unsurprising, considering that shipping companies clearly profited more from employing cheaper foreign seafarers (Gekara 2009, 2010; Brownrigg et al. 2001; Selkou and Roe 2002) and had little incentive to train British officers. These studies consistently conclude that the main weakness of the strategy lies in its predominantly supply-side orientation, which largely ignored the demand side of the labour market equation.

These observations and arguments will be further examined in the remaining sections of the chapter. After briefly describing the nature and extent of the decline in British shipping between mid-1975 and late 1990s, the chapter will consider the design and implementation of the UK tonnage tax. It will then examine the impact with regard to increasing training of seafarers and discuss the various inherent challenges.

¹Flagging out is a practice by which shipowners shift the nationality of their ships from one national register to another for the purposes of benefitting from the latter's lower-operating costs, including the cost of labour, taxation as well as reduced regulatory pressures.

Globalisation and Decline in British Shipping

The shipping industry, unlike many others, is characterized by four key features, which make it susceptible to globalising processes and which make it an exemplar of industrial globalisation. Firstly, the primary shipping asset—the ship—is ordinarily globally mobile. Secondly and closely related, ship owners can switch the nationality of their ships with little national regulatory restriction, for the purposes of reducing overall operating costs, including taxes, cost of labour and regulatory costs (Metaxas 1985a; Marlow et al. 1997; Marlow 2002). Thirdly, the crews on board ships are often multinational in composition and recruited internationally on a uniquely global labour market (Wu 2003, 2004), and finally, different aspects of ship management are, more often than not, performed in different parts of the world (Klikauer 2003). For all intents and purposes, therefore, a typical international cargo ship can, without fear of contradicting any existing theories on spatiality, be described as effectively existing and operating in a regulatory space characterized by polycentric governance (Sampson 2003; Sampson and Bloor 2007; DeSombre 2006). Based on these four unique features Goss (1989, p. 75) has described shipping as:

... an industry which, of necessity, operates internationally, selling its services in many countries and, correspondingly, buying such factors of production as insurance, fuel and the ships themselves on a world market.

Up until the early twentieth century the shipping industry was strongly defined by the identities and national affiliations of the owners' country of citizenship, or, in many other situations by the country of registration, which often corresponded with the nationality of the owners. Thus, shipping tended to operate within strict regulatory boundaries set by nation states (Metaxas 1985b; Goss 1989). This relationship has changed over the years, following general trends of economic liberalisation, leading to a decoupling of ownership, registration and crew nationality, so that ships are no longer necessarily registered in the countries of owners' domicile, and seafaring labour is no longer nationally defined and organized but rather developed and utilized globally (Alderton et al. 2004; Sampson 2003). Consequently, between the mid-1970s and the end of the century, a lot of the countries, which previously dominated and controlled the shipping industry experienced decline, most significantly in their nationally registered fleets and national seafaring labour markets. Figure 4.1 shows the decline of the so-called traditional maritime country (TMC) national fleets as those of open registers, commonly known as flags of convenience (FoC), grew. The graph represents the yearly gross tonnage of six major open registers including Liberia, Panama, the Bahamas, Singapore, the Philippines and Cyprus (FoC curve) and six major traditional maritime countries, including USA, UK, Japan, Germany, France and Norway.

The decline in TMC fleets illustrated in Fig. 4.1 is also reflected in the national fleet of the UK, which correspondingly, experienced a significant decline in its national registered fleet, between the mid-1970s and late 1990s as shown in Fig. 4.2.

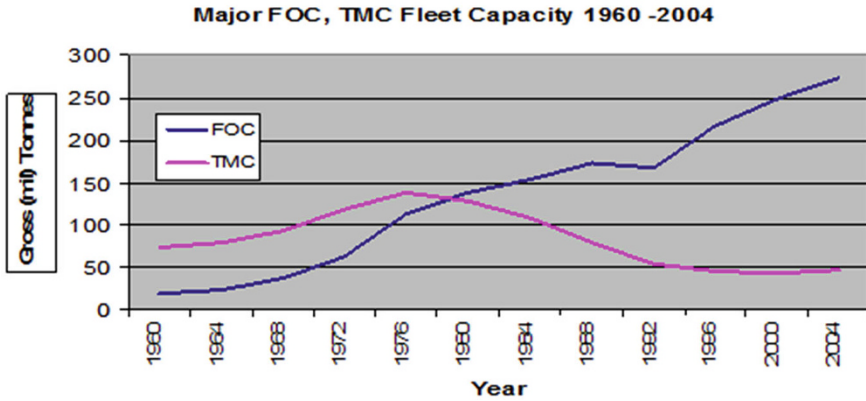


Fig. 4.1 Fleet registry trends 1960–2004. Source: Created by author from Lloyd’s Register-Fairplay World Fleet Statistics, various years

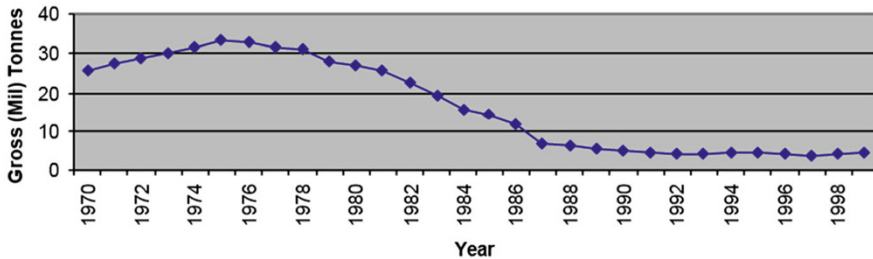


Fig. 4.2 UK Gross Registered Tonnage 1970–1999. Source: Created by author from Lloyd’s Register-Fairplay World Fleet Statistics various years

From a peak of 33.1 million GT (3822) in 1975, the UK national fleet fell to 3.4 million GT (1391 ships) by 1997 (World Fleet Statistics various years). As earlier explained, the decline in the British shipping fleet inevitably caused a decline in the pool of available British seafarers.

During the same general period the number of British qualified officers dropped from 28,000 in 1980 to 17,000 in 1998 (House of Commons 1993; Obando-Rojas et al. 1999). Thus, by the mid-1990s it was clear that the entire UK maritime sector was under significant threat of irreversible demise. The shrinking national fleet, combined with a similar shrinkage in the number of qualified British officers, further threatened the shore-side maritime cluster of firms in the City of London, which relied heavily on the transfer of essential skills from the sea to fill technical positions in shore-side operations (Gardner and Pettit 1999). The possibility that some of these firms could cease operations while others relocated to emerging overseas maritime centers, as a result of critical skills shortages, became a major concern for industry and government. Furthermore, the decline in the fleet also meant that the country’s

training capacity was reduced since domiciled shipping companies are traditionally responsible for the recruitment and training of seafarers.

The Impact on Seafarer Training and Skills

The shrinking national seafaring skills base in the UK maritime sector happened as a direct consequence of the many years of decline in the UK national fleet and seafaring labour market. Within the wider maritime sector, the shipping industry commonly plays the role of core catalyst for all the other maritime related industries. Growth or decline in shipping activities, therefore, automatically influences similar fluctuations in the entire sector. For example, traditionally, ship-owners not only recruit cadets but also financially support their training and provide training berths for practical sea experience. The impact of the declining fleet on cadet training was, therefore, that the capacity to recruit and train cadets significantly reduced because British ship-owners operating under foreign flags were neither willing nor obliged to train British officers. As Gardner et al. (2001) observe:

... many British shipping companies have reduced or given up altogether their former commitment to cadet and junior officer training in order to save costs and remain competitive... (2001:353).

Accordingly Pettit et al. (2005), observe that what was happening in the UK national shipping industry and labour market were a result of wider transformations associated with economic globalization and global scale industrial restructuring. They explain that:

As the shipping industry has adapted to the global labour market the UK has increasingly sourced its seafarers from other nations. This has in turn led to a significant decrease in the number of UK nationals training as seafarer cadets and following a career path through to Unlimited Certificates of Competence as either Masters or Chief Engineers (2005:521).

As indicated earlier, the shift towards the employment of foreign crews by British ship-operators had a knock-on effect on supply as, with the decline in employment opportunities for British seafarers, the number of young British nationals willing to train for, and follow, seafaring careers, reduced. This was confirmed in national statistics, which showed that following the decline in the UK ship register between early 1970s and late 1990s, cadet recruitment correspondingly reduced from about 4300 to about 1000 (see Gardner et al. 2001). By the 1990s the decline in the maritime skills base had become critical and required effective and immediate attention (Obando-Rojas et al. 1999; Selkou and Roe 2002). The government's view was that the decline hugely undermined the position of the City of London Maritime Cluster as the global center for shipping, as well as potentially threatening the country's strategic security interests, hence the birth of the tonnage tax and the MTO.

The Tonnage Tax Minimum Training Obligation and Its Impact

The Alexander Commission, which was set up to investigate and advise on a tonnage tax as the possible strategy for the recovery of the shipping industry, concluded that ‘without a user-friendly and virtually tax-exempt environment there [was] no real prospect of achieving the aim of Government policy to revive the industry’, and proceeded to recommend that ‘a tonnage-based form of corporation tax [was] the means proposed to achieve this fiscal environment’ [Alexander Report 1999, p. 3].

Following this strong endorsement, a multi-pronged strategy was developed with the intention of addressing all the aspects of the decline. That is, to rebuild the UK registered fleet, by creating a more predictable, business-friendly and tax exempt atmosphere for ship-owners, support the rejuvenation of the seafaring skills-base, by obliging ship-owners to invest more in the recruitment and training of British cadets, and shore up the City of London maritime cluster, through a requirement that all participating owners relocate key commercial and strategic ship management activities to the UK (see Department for Transport 1998; Brownrigg et al. 2001; Selkou and Roe 2002).

The Minimum Training Obligation (MTO), also referred to as the training link, was thus one of the key elements of the strategy by which participating companies are required to train one British cadet for every fifteen officer positions entered in the effective officer complement² of all participating vessels irrespective of their (officer) nationality, plus a notional 50% to cover back-up officers. This commitment is for an initial period of three years after which the ratio of cadets to officers reduces to one cadet for every five officer positions. In this way the number of cadets each company has to train per year gradually increases. In order to qualify, the company has to submit a comprehensive training plan to the Department of Transport (DfT) demonstrating their commitment to the MTO. Those companies, which, due to exceptional circumstances, are unable to directly execute their obligation, may opt to make a payment in lieu of training of a specified amount of money. At the time of introduction, this amount was £550 GBP but has been revised to £1236 per calendar month per trainee from October 2016 (Brownrigg et al. 2001; Gardner et al. 2001; Selkou and Roe 2002; Leggate and McConville 2005). In reality, although the companies pay for the recruitment and training of cadets, the arrangement amounts to a government cadet training subsidy, since they claim reimbursement for 50% on evidence that the company has met its quota in cadet recruitment. Employer buy-in into the MTO is crucial not just in the financial contribution to the training but, particularly, to provide training berths onboard their ships for practical sea training, without which cadets cannot qualify for their certificates of competence as junior officers.

²The effective officer complement is calculated as the number of relevant officers entered on the Safe Manning Document (SMD) for all vessels entered in the tonnage tax regime, adjusted to include back-up officer provision.

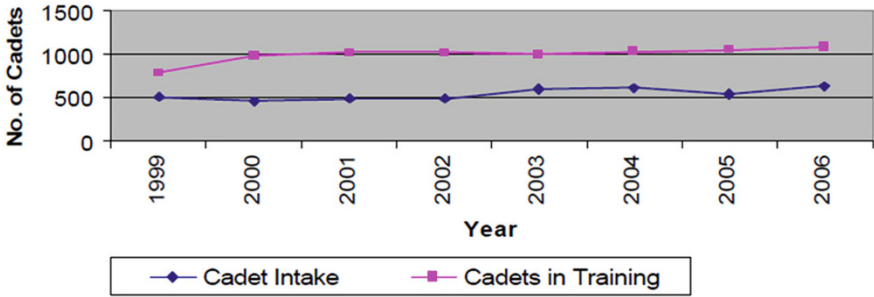


Fig. 4.3 Cadet Intake and Training Levels 1999–2006. Source: Created by author from Glen (2006), United Kingdom Seafarers Analysis, <https://tinyurl.com/vx27kdd> (pg 41)

In an attempt to strengthen employer obligation, the commitment is strictly implemented so that failure to fulfill the requirement will lead to expulsion from the regime and, possibly, being charged with a criminal offence for defrauding the government (HMSO 2005).

How successful this government intervention has been is subject to great academic and industry debate. On one hand, the size of the UK’s registered fleet increased significantly within the first six years of its introduction, from GT 5,531,986 in 2000 to GT 12,149,988 in 2006. By 2012 it had grown to 32,185 GT, according to data from the Lloyd’s Register World Fleet Statistics and UNCTAD Statistics. This is quite a remarkable positive industry response to the improved investment and tax conditions, which indicates clear success in the strategy. On the other hand, however, cadet recruitment and training did not register a similar positive response. Cadet intake showed very little recovery, remaining around the 500 to 600 level between 1999 and 2006. Similarly, the number of cadets actually in training each year grew only slightly from 981 to 1090 in the same period, according to data obtained from the Merchant Navy Training Board and the UK Seafarers Analysis for 2006 (Fig. 4.3).

According to a study conducted in the mid-1990s estimating the UK’s seafaring skills requirement (Gardner and Pettit 1999), it was determined that the UK needed a yearly cadet in-take of about 1200 cadets in order to maintain the minimum maritime skills base. With the introduction of the tonnage tax it was hoped that this target would be met within the first five years but unfortunately this did not happen.

This also means that the ultimate object of revitalizing the size of the national pool of seafarers did not materialize in any significant way. As shown in Fig. 4.4, the total number of qualified British officers only increased slightly from about 13,000 to 14,500 between 2000 and 2006 according to the UK Seafarers Analysis of 2006.

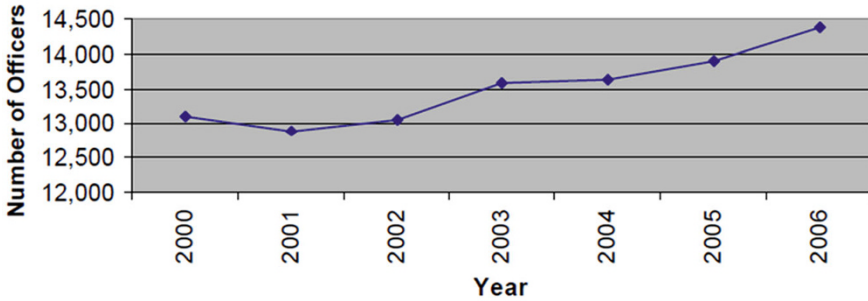


Fig. 4.4 Total Number of UK Officers 2000–2006. Source: Created by author from Glen 2006, United Kingdom Seafarers Analysis, <https://tinyurl.com/vx27kdd> (pg 33)

The Shortcomings of the Minimum Training Obligation

All analysis therefore seems to suggest that the MTO did not deliver the levels of cadet recruitment and training that were anticipated by the designers of the intervention in terms of raising cadet training levels. Its performance is in stark contrast to that of other aspects of the tonnage tax as illustrated by its success in the revitalization of the UK ship register, where it is viewed as achieving great success in attracting ships to the national fleet register. In order to examine why the MTO did not perform as well as intended the views of key industry stakeholders were collected via semi-structured interviews. Those interviewed included representatives of industry regulatory agencies, shipping company managers, recruitment and training company officials, industry union representatives and relevant government officials. A selection of representative interview quotes is used to illustrate the analysis of the situation in this section.

The poor performance of the MTO is clearly expressed in the majority of the interviews. For example, an official of the Merchant Navy Training Board (MNTB), which played a key role in the operationalization of the MTO, provided the following assessment:

Clearly the training side of things has not gone as well and this is due to a combination of factors. . . we had anticipated a much better response and were hopping to hit the 1,200 mark within the first five to six years but that never happened. . . In fact we are still struggling to reach 600 even after ten odd years (MNTB Interview 2011)

With regard to the reasons, the interviewee explained that growing international competition from low cost labour supply countries and loss of competitive advantage, as a seafarer labour supply country, were the key factors:

There are any number of reasons but mainly we are facing very strong competition from other countries internationally and, to be honest, we have lost that market and cannot expect to compete very strongly (MNTB Interview 2011)

The data however further shows that the story is a lot more complex than this. It appears that the reasons for the dismal performance of the MTO can only be understood through a complex cross perspective analysis of views and experiences. It is only by interrogating the perspectives of the different stakeholder groups that we can begin to grasp the situation. For example, employers, i.e., ship-owners and operators argue that, whereas there was an increase in the resources for training following the tonnage tax MTO, young people in Britain were no longer attracted to careers at sea. One human resource manager at one shipping company for example summed up the situation as follows.

Our company is involved in cadet training and recruits cadets from the UK but this has been decreasing with time mainly because the number of British people wanting to go to sea seems to be drying up. Seafaring is simply not an interesting career anymore. I wouldn't go back to sea whatever it paid, and even if you paid me double what I am paid here I wouldn't consider it. There are many other better and less stressful alternatives for the young people in Britain and they are clearly taking them [Ship-owner HR Manager Interview 2006].

The unions, on the other hand, have a very different take on the issue, in as far as cause and effect go. Their view was that the MTO was inadequate as a strategy for increasing cadet training and growing the national pool of trained seafarers. The argument from the main union for merchant navy officers—National Union of Marine, Aviation and Shipping Transport Officers (NUMAST³)—in the UK was that the strategy left out an obvious and essential element—an employment link.

If the legislation [was] seriously aimed at the increase in UK based seafarers, there is clearly a case for establishing a method whereby these cadets are able to secure stable employment within the UK fleet [Employment Link, 2004].

The gist of this argument is that training uptake for any profession or occupation is, to a very large extent, dependent on the availability of employment opportunities in the sector. Yet, while the MTO managed to get cadets into training and whilst many completed their apprenticeships, they struggled to find a job, as ship operators preferred to employ cheaper junior officers from elsewhere and were not obliged under tonnage tax rules to retain the cadets that they trained. This argument is further illustrated in the interviews conducted with ex-cadets, i.e., cadets who, at the time of the research, had recently dropped out of training to seek career opportunities elsewhere. In these interviews, additional reasons were given for abandoning seafaring career aspirations. Some cadets described difficulties in the actual training process and content, while others talked about challenges with the environment of training, particularly on board ship and an unsupportive attitude from senior officers. Mostly, however, they described their discouragement from the knowledge that there were few job opportunities available to British seafarers, as explained by one ex-cadet:

³NUMAST has since 2006 restructured and changed its name to Nautilus International after a merger with similar maritime professionals unions in Netherlands and Switzerland.

They say that there are no jobs for British officers, not anymore; everybody is talking about it and it is discouraging. . . . Companies are employing foreigners. . . . they claim that the British want too much money. . . . Too expensive. . . . it is very discouraging. . . . better to find something more promising (Cadet Interview 2005)

Thus, some cadets, like the one quoted next, talked of not wanting to pursue a dead-end career while they missed out on opportunities in other sectors:

I thought I would lose other opportunities if I waited around, so I quit and joined university instead to study engineering. Maybe I will work for a ship management company when I finish (Cadet Interview 2005)

Therefore, although many factors were given, lack of employment prospects at the end of training formed the main factor for people dropping out. In contrast to employer arguments that young British people were not interested in seafaring careers, none of the cadets interviewed thought a seafaring career was not attractive and they all seemed to have been driven by the desire to work at sea. Interviews with some of the major cadet recruitment and training agencies also contradict this popular employer view about a lack of interest in seafaring careers. As the manager of such an agency pointed out, young people were responding positively to the recently introduced cadetships under the tonnage tax:

We get hundreds of people applying for these cadetships every time we advertise. You cannot say that they are not attractive. The problem is what happens after recruitment and placement in training. . . . These companies do not care about the quality of cadets admitted on their behalf, they do not care whether or not they complete the course and certainly they are not going to employ them, so they just don't care (Training Agency Interview 2006).

His conclusion therefore was that what seems to be a lack of interest in seafaring careers, was rather a response to the labour market reality that shipowners did not have jobs for British junior officers, including those that were recruiting and training them. The fact that the cadets abandoned their aspirations post recruitment, i.e., dropped out mid-training, also contradicts the lack of interest thesis. This observation concurs with previous research findings that the problem was more about cadet disillusionment with employment prospects, leading to high attrition rates, rather than a lack of general interest (Gekara 2009).

Concluding Assessment: The Peril of Supply-Side Labour Market Policies

The analysis of the data presented here points to one significant shortcoming of the tonnage tax strategy as an intervention for the British seafarer labour market. It is also illustrative of key characteristics of neoliberal state policies and affirmation of the neoliberal government's lack of capacity, and/or will, to regulate on the side of labour (Jessop 2002; Beck 2005; Peck 2004; Fourcades-Gourinchas and Babb 2002; Chomsky 1999). By availing resources, and rewarding employers, for the recruitment and training of cadets without considering the employment outcomes of the

graduating junior officers, the policy ignored a major component of the equation. It is this element that NUMAST, aptly referred to as the missing link, in its campaign for the introduction of some form of employment link in the strategy, that is, an incentive or obligation for the tonnage tax participating companies to provide employment for British junior officers (NUMAST 2004). The data clearly show a number of things: first, that the failure of the strategy to increase cadet training was due to a failure in cadet retention and hence poor completion rates rather than a lack of interest in the cadetships made available under the tonnage tax, as suggested by employers. Second, that among other factors, the dominant reason for cadet drop-out was uncertainty regarding future career prospects at sea considering that most ship-owners, including training sponsors, preferred to recruit foreign seafarers from cheaper international sources. In such a situation, the implementation of a purely supply-side intervention could only be counterproductive in the long run.

A chain of events is discernible associated with the missing employment link, which confirms a vicious circle of training decline. Lack of incentive or obligation to employ British officers meant that British shipowners were not particularly keen on recruiting and training of British cadets. As one maritime academy official remarked in an interview:

...the training commitment is no commitment at all. It is simply a requirement for companies to fulfil so that they may benefit from the tonnage tax...

Another interviewee—a fleet manager of an old family owned shipping company in the UK was of the view that the MTO was, ‘a half-hearted and tokenistic gesture from government to placate the unions’. The training official’s observation above suggests that, in fact, many of the shipping companies which undertook to train cadets under the MTO did not get directly involved in the execution of their obligation and instead, either subcontracted the obligation entirely to third party training agencies or opted to pay the stipulated sum-in lieu of training. Interviews with some of the training agencies, as well as training academies, confirm that a large number of the companies and their training agencies failed to take proper care of the cadets during training. This is one of the causes for the reported high rates of cadet attrition. The interviews also suggest that, because the companies were not training junior officers for their own use on their ships, they were not particularly concerned with either the quality of the cadets recruited or their completion of training. Thus, there was little incentive for the shipowners to follow up on the progress of the cadets’ training or worry about whether they completed the training or not. All this, as repeatedly explained by union officials, was due to the lack of an employment commitment to give impetus to the training obligation.

In their analysis of the design and performance of the tonnage tax, (Brownrigg et al. 2001), Selkou and Roe (2002), Gardner et al. (2004) and Gekara (2010) have arrived at similar conclusions with the consistent observation that, with the blanket deregulation of the British shipping industry, removing any requirement for domicile ship-owners to employ British seafarers, a strategy such as the tonnage tax MTO would be difficult to successfully implement. These studies attribute the failure of the MTO primarily to government’s lack of capacity and/or will to legislate more

assertively for labour because of its commitment to neoliberal principles. Because of the British government's commitment to the neoliberal agenda, its focus was more on supporting business, through tax cuts and labour market deregulation, than supporting the revitalisation of national labour markets, particularly in cases where it was in business's best interest to rely on cheaper foreign labour than recruit locally. Therefore, rather than a unique and isolated case, the tonnage tax strategy, in its design, implementation and overall performance, is illustrative of long-standing and broad shifts in national economic priorities under neoliberal capitalism.

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