



International Oil Pollution
Compensation Funds

Agenda Item 6	IOPC/APR25/6/1	
Date	27 March 2025	
Original	English	
1992 Fund Assembly	92AES29	●
1992 Fund Executive Committee	92EC84	
Supplementary Fund Assembly	SAES13	●

MEASURES ENCOURAGING THE SUBMISSION OF OIL REPORTS

IMPLEMENTATION OF 1992 FUND RESOLUTION N°13 AND SUPPLEMENTARY FUND RESOLUTION N°5

Note by the Secretariat

Summary:

At the November 2023 sessions of the governing bodies, in response to the longstanding issue of non-submission of oil reports, the governing bodies adopted 1992 Fund Resolution N°13 and Supplementary Fund Resolution N°5.

The Resolutions authorise the Director to issue invoices based on estimates, including retrospectively in relation to past periods, when no oil reports have been submitted.

The Director prioritised eight 1992 Fund Member States, all with oil reports outstanding for more than five years, for initial consideration in respect of the application of Resolution N°13: the Dominican Republic, Syrian Arab Republic, Albania, Saint Lucia, Djibouti, Bahrain, Guinea and Panama. However, it was estimated that Bahrain and Albania had not received oil. The remaining six Member States were considered to have received oil, and therefore, the Director decided to apply Resolution N°13 to these six Member States.

Letters were sent to the six Member States prior to the November 2024 sessions of the governing bodies to notify them of the proposed application of 1992 Fund Resolution N°13, to communicate the estimated contributing oil tonnages, and to urge them to take immediate action by submitting their outstanding oil reports or providing comments on the estimations.

Following these communications, the Secretariat received one report from Panama for 2022 and subsequently recalculated the estimates for Panama to reflect the report submitted.

Given the absence of any comments on the estimations from the Member States concerned, the Director issued invoices in March 2025 based on the estimates, including the recalculated figures for Panama.

Action to be taken: 1992 Fund Assembly and Supplementary Fund Assembly

Information to be noted.

1 Introduction

- 1.1 The 1992 Fund Convention and Supplementary Fund Protocol require that Member States submit annually to the Secretariat reports on oil receipts in respect of individual contributors (oil reports) under Articles 15.1 and 15.2 of the 1992 Fund Convention and Article 13.1 of the Supplementary Fund Protocol.
- 1.2 The governing bodies have expressed concern that the non-submission of oil reports has been a longstanding issue. At their October 2019 sessions, the governing bodies instructed the Director to examine ways to incentivise the submission of oil reports, including the possibility of invoicing contributors based on estimates if no reports were submitted (document [IOPC/OCT19/11/1](#), paragraph 5.1.17).
- 1.3 At their November 2023 sessions, the governing bodies adopted 1992 Fund Resolution N°13 as set out at Annex I to this document, Supplementary Fund Resolution N°5 as set out at Annex II to this document, and the relevant amendments to the Internal Regulations, to enable the Director to issue invoices to contributors based on estimates if no oil reports were submitted.
- 1.4 At their November 2024 sessions, the governing bodies noted that the Director had identified eight 1992 Fund Member States—Dominican Republic, Syrian Arab Republic, Albania, Saint Lucia, Djibouti, Bahrain, Guinea, and Panama—as priorities for the initial application of Resolution N°13. These Member States had oil reports outstanding for more than five years. However, it was estimated that Bahrain and Albania had not received contributing oil during the years in question. The remaining six Member States were considered to have received oil, and therefore, the Director decided to apply Resolution N°13 to these six Member States.
- 1.5 The governing bodies also noted that, in advance of the November 2024 sessions of the governing bodies, the Director sent letters to the six Member States to notify them of the proposed application of 1992 Fund Resolution N°13 and to communicate the estimated tonnages as the basis for invoicing. The letters also urged the Member States to take immediate action to submit their outstanding oil reports or provide comments on the estimations.
- 1.6 The governing bodies further noted the estimated tonnages, corresponding contributions, and the methodology employed for these estimations. Additionally, it was also noted that the Director planned to exercise his authority under Resolution N°13 and to begin issuing invoices to the Member States concerned after the November 2024 sessions.

2 Issuing invoices based on estimated oil receipts

- 2.1 Following the Director's communication with Member States, the Secretariat received one report from Panama for 2022 and subsequently recalculated the estimates for Panama to reflect the report submitted.
- 2.2 Given the absence of any comments on the estimations from the Member States concerned, the Director issued invoices in March 2025 based on the estimates, including the recalculated figures for Panama following the submission of the report.
- 2.3 Dominican Republic
 - 2.3.1 The Dominican Republic has not submitted oil reports since joining the 1992 Fund in 2000, so the Secretariat has estimated contributing oil based on data provided by LSEG Eikon Commodities Trade Flows (Eikon), which tracks ship-borne transportation of crude oil (see document [IOPC/NOV24/6/1](#), section 3 for further details).
 - 2.3.2 A five-year average was calculated based on oil received in 2018, 2019, 2021, 2022 and 2023. The year 2020 was excluded due to the global trend of reduced oil receipts during the COVID-19 global pandemic.

2.3.3 As reported to the November 2024 session of the 1992 Fund Assembly, the Director has estimated that 1 298 288 tonnes of contributing oil have been received annually in the Dominican Republic since 1999, which corresponds to contributions of £402 793.59.

2.3.4 Accordingly, the Director has issued an invoice for contributions of £402 793.59, payable by 25 May 2025, to the oil reporting authority in the Dominican Republic.

2.4 Syrian Arab Republic

2.4.1 The Syrian Arab Republic has not submitted oil reports since joining the 1992 Fund in 2009. The same estimation technique used for the Dominican Republic was applied to the Syrian Arab Republic's missing tonnages, i.e. using Eikon data from the past five years, excluding 2020.

2.4.2 The Director has estimated that 1 208 803 tonnes of contributing oil have been received annually in the Syrian Arab Republic since 2009, which corresponds to contributions of £128 702.89.

2.4.3 Accordingly, the Director has issued an invoice for contributions of £128 702.89, payable by 25 May 2025, to the oil reporting authority in the Syrian Arab Republic.

2.5 Saint Lucia

2.5.1 Saint Lucia has not submitted reports for the years 2004 to 2013 but has submitted reports for the years 2014 to 2023.

2.5.2 The Director has estimated that 1 907 461 tonnes of contributing oil were received annually in Saint Lucia from 2004 to 2013, which corresponds to contributions of £218 071.81.

2.5.3 Accordingly, the Director has issued an invoice for contributions of £218 071.81, payable by 25 May 2025, to the oil reporting authority in Saint Lucia.

2.6 Djibouti

2.6.1 Djibouti has not submitted reports for the period from 2017 to 2023.

2.6.2 The Director has estimated that 227 198 tonnes of contributing oil have been received annually in Djibouti since 2017, which corresponds to contributions of £11 242.89.

2.6.3 Accordingly, the Director has issued an invoice for contributions of £11 242.89, payable by 25 May 2025, to the oil reporting authority in Djibouti.

2.7 Guinea

2.7.1 Guinea had submitted nil declarations for the years 2002 to 2016 and reported contributing oil received in 2017. However, no reports have been received since.

2.7.2 The Director has estimated that 271 550 tonnes of contributing oil have been received annually in Guinea since 2018, which corresponds to contributions of £9 036.51.

2.7.3 Accordingly, the Director has issued an invoice for contributions of £9 036.51, payable by 25 May 2025, to the oil reporting authority in Guinea.

2.8 Panama

2.8.1 Panama has several contributors, some of which have submitted oil reports each year. However, the last year for which all reports from Panama were submitted was 2015.

2.8.2 After the November 2024 sessions, Panama submitted one report for 2022. The estimated unreported oil has been updated, and the new figures are shown in the table below.

2.8.3 The Director estimated the amounts of contributing oil to be missing from contributors in Panama as laid out in the table below, corresponding to a total of £964 902.58 in contributions. It is the Director's understanding that, since the authorities in Panama have been unable to provide the missing oil reports, these tonnages are ultimately the responsibility of the Government of Panama.

Year	Estimated unreported oil, tonnes
2016	7 314 008
2017	9 437 594
2018	9 774 714
2019	17 407 794
2020	19 092 056
2021	19 433 232
2022	17 937 009

2.8.4 Accordingly, the Director has issued an invoice for contributions of £964 902.58, payable by 25 May 2025, to the oil reporting authority in Panama.

3 Director's considerations

3.1 The Director considers that the estimations of contributing oil are sufficiently credible to serve as the basis for the issued invoices and that the Member States concerned have been given adequate time for their review and response.

3.2 The Director also affirms that invoices have been issued in full accordance with the provisions under 1992 Fund Resolution N°13.

3.3 Furthermore, the Director believes that this approach will assist the Member States concerned in resolving their outstanding oil reporting obligations while also reinforcing compliance among other Member States that have already fulfilled their obligations under the 1992 Fund Convention.

3.4 The Director remains committed to supporting Member States in fulfilling their reporting obligations and will continue to provide any necessary assistance to facilitate compliance.

4 Action to be taken

1992 Fund Assembly and Supplementary Fund Assembly

The 1992 Fund Assembly and Supplementary Fund Assembly are invited to take note of the information contained in this document.

ANNEX I

Resolution N°13 of the 1992 Fund

Adopted on 10 November 2023

Authorisation for the Director to issue invoices to contributors based on estimated oil receipts, including retrospectively, where no reports have been submitted

THE ASSEMBLY OF THE INTERNATIONAL OIL POLLUTION COMPENSATION FUND, 1992 (1992 Fund)

RECALLING that the International Fund for Compensation for Oil Pollution Damage, 1992 (the 1992 Fund) was established by the International Convention on the Establishment of an International Fund for Compensation for Oil Pollution Damage, 1992 (the 1992 Fund Convention) in order to ensure that adequate compensation is available to persons who suffer damage caused by pollution resulting from the escape or discharge of oil from ships,

NOTING the obligation of States Parties pursuant to Article 15 of the 1992 Fund Convention to communicate to the Director of the Fund (the Director), at a time and in the manner provided in the Internal Regulations, the name and address of any person who in respect of those States is liable to contribute to the 1992 Fund pursuant to Article 10 of the 1992 Fund Convention, as well as data on the relevant quantities of contributing oil received by any such person during the preceding calendar year (oil reports),

MINDFUL that the IOPC Funds' governing bodies have expressed significant concern that a number of States Parties have not complied with this specific obligation to submit oil reports and that this has been a long-standing issue despite considerable efforts on the part of the Secretariat to engage the States Parties concerned,

REITERATING the duty of States Parties pursuant to Article 13.2 of the 1992 Fund Convention to ensure that any obligation to contribute to the 1992 Fund arising out of the Convention in respect of oil received within the territory of those States is fulfilled and to this end to take appropriate measures under their law,

CONSIDERING that the failure or omission by some States Parties, as well as by some contributors, to abide by their obligations to submit oil reports places an unfair burden on those States Parties and contributors which do comply with these obligations,

BEARING IN MIND that the 1992 Fund cannot carry out its mandate nor operate effectively unless accurate oil reports and contributions are received in a timely manner,

NOTING FURTHER that, whereas in the past it had been decided that it was not practicable to determine the quantities of oil receipts of individual contributors on the basis of information available to the 1992 Fund but that, since then, the quality and reliability of available information from a variety of sources has improved significantly,

RECALLING FURTHER the governing bodies' instruction to the Director at their October 2019 sessions to examine ways to incentivise the submission of oil reports, including the possibility of invoicing contributors on the basis of estimated oil receipts if no oil reports are submitted,

RECALLING ALSO the governing bodies' instruction to the Director at their October 2022 sessions to prepare, in consultation with the Audit Body, a draft Resolution and the relevant draft amendments to the Internal Regulations to enable him to issue invoices to contributors based on estimates if no oil reports were submitted,

CONSIDERING FURTHER that, while no specific reference exists, nevertheless there is a clear and firm legal basis pursuant to Article 12.2 read with Article 13.3 of the 1992 Fund Convention for the Director to issue, and for the 1992 Fund Assembly to authorise the Director to issue, invoices on the basis of estimated oil receipts if no oil reports are submitted, including retrospectively in relation to past periods,

BEING OF THE VIEW that this Resolution would further strengthen the Director's ability to take action against States Parties which have not complied with their legal obligations under the Convention by issuing invoices on the basis of estimated oil receipts if no oil reports are submitted, including retrospectively in relation to past periods, and would provide support for the Director's action in the event that a legal challenge were to be pursued in a national court,

BELIEVING that this Resolution would constitute an important tool to encourage the prompt and accurate reporting of contributing oil,

BELIEVING MOREOVER that this Resolution would be a clear expression by States Parties of the fundamental importance of the reporting obligation to the entire International Oil Pollution Compensation Funds system,

AFFIRMING that the Secretariat would continue its efforts to assist States Parties to fully implement the Convention including with respect to their reporting obligations,

MINDFUL ALSO of Resolution N°12 of the 1992 Fund—Measures in respect of outstanding oil reports and outstanding contributions (April 2016),

1. **ENDORSES** the current efforts of the Director to follow-up on arrears of oil reports and contributions;
2. **CALLS ON** all receivers of contributing oil to discharge their obligations under the 1992 Fund Convention in a timely manner;
3. **URGES** associations representing receivers of contributing oil to engage proactively in ensuring that industry members meet their obligations; and to report to the Director on the measures taken in this regard;
4. **FURTHER URGES** all States Parties to fulfil their obligations under Articles 13.2, 15.1 and 15.2 of the 1992 Fund Convention, in particular, to provide oil reports in a timely manner and to ensure payment of contributions;
5. **REMINDS** States Parties of the option expressed in Article 14.1 of the 1992 Fund Convention whereby a State Party may at any time declare that it assumes the obligation to make contributions to the 1992 Fund that are otherwise incumbent on persons pursuant to Article 10.1 of the Convention;

6. **REQUESTS** those States Parties which have outstanding oil reports or which have contributors that are in arrears with their payments to report to the Director on any steps they have taken to redress these situations;
7. **AUTHORISES** the Director, in the event that no oil reports are submitted by States Parties in breach of their obligations under Articles 13.2, 15.1 and 15.2 of the 1992 Fund Convention, to issue invoices on the basis of estimated oil receipts to persons who are liable to contribute to the 1992 Fund pursuant to Article 10 of the 1992 Fund Convention, including retrospectively in relation to past periods;
8. **INSTRUCTS** the Director, whenever invoices are issued in accordance with paragraph 7 above, to:
 - (a) inform the relevant State Parties of the fact that and the basis on which such invoices have been issued,
 - (b) report fully at each regular session of the 1992 Fund Assembly on the issue of any such invoices in the previous twelve-month period including the basis on which they have been issued, and
 - (c) include in such reports an account of what actions by way of response, if any, have been taken by those States Parties and/or receivers of contributing oil to whom the invoices have been issued;
9. **FURTHER INSTRUCTS** the Director to prepare the relevant draft amendments to the Internal Regulations to enable the Director to issue invoices on the basis of estimated oil receipts including retrospectively in relation to past periods, in the event that the oil reports referred to in paragraphs 4, 6 and 7 above have not been submitted;
10. **DIRECTS** the Audit Body to:
 - (a) monitor the effectiveness of the above actions in respect of outstanding oil reports and outstanding contributions, and
 - (b) report to the 1992 Fund Assembly on its findings, including recommendations for further measures, as may be warranted.

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ANNEX II

Supplementary Fund Resolution N°5

Adopted on 10 November 2023

Authorisation for the Director to issue invoices to contributors based on estimated oil receipts, including retrospectively, where no reports have been submitted

THE ASSEMBLY OF THE INTERNATIONAL OIL POLLUTION COMPENSATION SUPPLEMENTARY FUND, 2003 (Supplementary Fund)

RECALLING that the International Oil Pollution Compensation Supplementary Fund, 2003 (the Supplementary Fund) was established by the Protocol of 2003 to the International Convention on the Establishment of an International Fund for Compensation for Oil Pollution Damage, 1992 (the Supplementary Fund Protocol) in order to ensure that victims of oil pollution damage from ships are compensated in full for their loss or damage in cases where there is a risk that the amount of compensation available under the International Convention on the Establishment of an International Fund for Oil Pollution Damage, 1992 (the 1992 Fund Convention) will be insufficient,

NOTING the obligation of States Parties under Article 13.1 of the Supplementary Fund Protocol to communicate to the Director of the Supplementary Fund (the Director) information on oil receipts, provided, however, that communications made to the Director of the 1992 Fund under Article 15.2 of the 1992 Fund Convention (on oil receipts) shall be deemed to have been made also under Article 13.1 of the Supplementary Fund Protocol,

MINDFUL that the IOPC Funds' governing bodies have expressed significant concern that a number of States Parties have not complied with this specific obligation to submit oil reports and that this has been a long-standing issue despite considerable efforts on the part of the Secretariat to engage the States Parties concerned,

REITERATING the duty of States Parties pursuant to Article 12.1 of the Supplementary Fund Protocol to ensure that any obligation to contribute to the Supplementary Fund arising under the Protocol in respect of oil received within the territory of those States is fulfilled and to this end to take appropriate measures under their law,

CONSIDERING that the failure or omission by some States Parties, as well as by some contributors, to abide by their obligations to submit oil reports places an unfair burden on those States Parties and contributors which do comply with these obligations,

BEARING IN MIND that the Supplementary Fund cannot carry out its mandate or operate effectively unless accurate oil reports and contributions are received in a timely manner,

NOTING FURTHER that, whereas in the past it had been decided that it was not practicable to determine the quantities of oil receipts of individual contributors on the basis of available information but that, since then, the quality and reliability of available information from a variety of sources has improved significantly,

RECALLING FURTHER the governing bodies' instruction to the Director at their October 2019 sessions to examine ways to incentivise the submission of oil reports, including the possibility of invoicing contributors on the basis of estimated oil receipts if no oil reports are submitted,

RECALLING ALSO the governing bodies' instruction to the Director at their October 2022 sessions to prepare, in consultation with the Audit Body, a draft Resolution and the relevant draft amendments to the Internal Regulations to enable the Director to issue invoices to contributors based on estimates if no oil reports were submitted,

CONSIDERING FURTHER that, while no specific reference exists, nevertheless there is a clear and firm legal basis pursuant to Article 12 of the Supplementary Fund Protocol read with Articles 12.2 and 13.3 of the 1992 Fund Convention for the Director to issue, and for the Supplementary Fund Assembly to authorise the Director to issue, invoices on the basis of estimated oil receipts if no oil reports are submitted, including retrospectively in relation to past periods,

BEING OF THE VIEW that this Resolution would further strengthen the Director's ability to take action against States Parties which have not complied with their legal obligations under the Supplementary Fund Protocol, by issuing invoices on the basis of estimated oil receipts if no oil reports are submitted, including retrospectively in relation to past periods, and would provide support for the Director's action in the event that a legal challenge were to be pursued in a national court,

BELIEVING that this Resolution would constitute an important tool to encourage the prompt and accurate reporting of contributing oil,

BELIEVING MOREOVER that this Resolution would be a clear expression by States Parties of the fundamental importance of the reporting obligation to the entire International Oil Pollution Compensation Funds system,

AFFIRMING that the Secretariat would continue its efforts to assist States Parties to fully implement the Protocol including with respect to their reporting obligations,

MINDFUL ALSO of Supplementary Fund Resolution N°3 - Measures in respect of outstanding contributions (April 2016),

1. **ENDORSES** the current efforts of the Director to follow-up on arrears of oil reports and contributions;
2. **CALLS ON** all receivers of contributing oil to discharge their obligations under the Supplementary Fund Protocol in a timely manner;
3. **URGES** associations representing receivers of contributing oil to engage proactively in ensuring that industry members meet their obligations; and to report to the Director on the measures taken in this regard;
4. **FURTHER URGES** all States Parties to fulfil their obligations under Article 13.1 of the Supplementary Fund Protocol, in particular, to provide oil reports in a timely manner and to ensure payment of contributions;
5. **REMINDS** States Parties of the option expressed in Article 12.2 of the Supplementary Fund Protocol whereby a State Party may assume the obligation to pay contributions to the Supplementary Fund that are otherwise incumbent on persons pursuant to Article 10.1 of the Protocol;

6. **REQUESTS** those States Parties which have outstanding oil reports or which have contributors that are in arrears with their payments to report to the Director on any steps they have taken to redress these situations;
 7. **AUTHORISES** the Director, in the event that no oil reports are submitted by States Parties in breach of their obligations under Article 13.1 of the Supplementary Fund Protocol, to issue invoices on the basis of estimated oil receipts to persons who are liable to contribute to the Supplementary Fund pursuant to Article 10 of the Supplementary Fund Protocol, including retrospectively in relation to past periods;
 8. **INSTRUCTS** the Director, whenever invoices are issued in accordance with paragraph 7 above, to:
 - (a) inform the relevant State Parties of the fact that and the basis on which such invoices have been issued;
 - (b) report fully at each regular session of the Supplementary Fund Assembly on the issue of any such invoices in the previous twelve-month period including the basis on which they have been issued; and
 - (c) include in such reports an account of what actions by way of response, if any, have been taken by those States Parties and/or receivers of contributing oil to whom the invoices have been issued;
 9. **FURTHER INSTRUCTS** the Director to prepare the relevant draft amendments to the Internal Regulations to enable the Director to issue invoices on the basis of estimated oil receipts including retrospectively in relation to past periods, in the event that the oil reports referred to in paragraphs 4, 6 and 7 above have not been submitted;
 10. **DIRECTS** the Audit Body to:
 - (a) monitor the effectiveness of the above actions in respect of outstanding oil reports and outstanding contributions, and
 - (b) report to the Supplementary Fund Assembly on its findings, including recommendations for further measures as may be warranted.
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