

UA EITI

Extractive Industries Transparency Initiative



UKRAINE EITI REPORT

THE ABBREVIATED VERSION

2017

UA EITI

Extractive Industries Transparency Initiative

UKRAINE EITI REPORT

The abbreviated version

This report is abbreviated version of National EITI Report of Ukraine 2017 and intended solely for presentation purpose. For detailed information use National EITI Report of Ukraine 2017.



Photo: Envato Elements

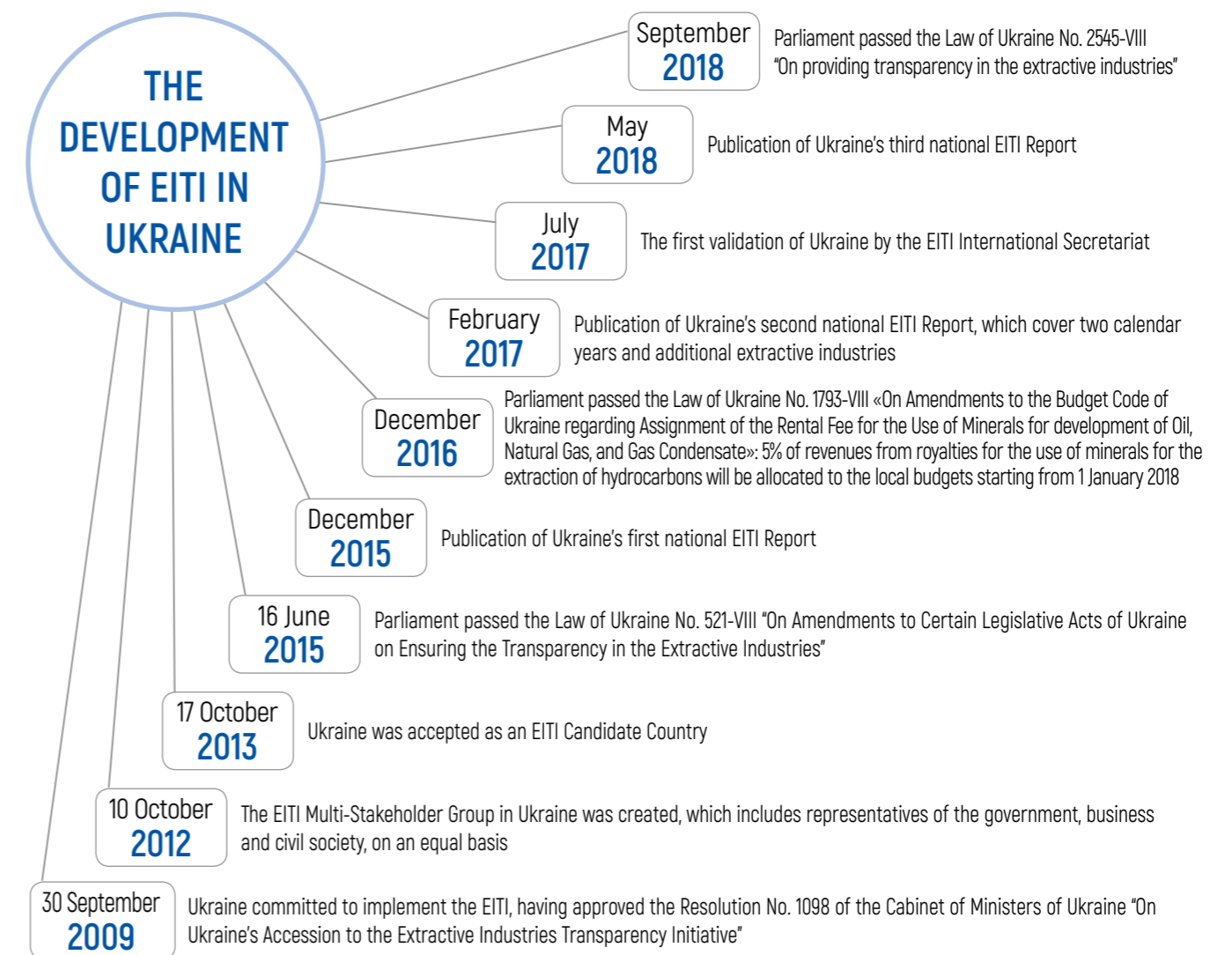
EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI): INFORMATION ON THE INITIATIVE AND HISTORY OF ITS DEVELOPMENT IN UKRAINE

Information on the Initiative

The Extractive Industries Transparency Initiative (EITI) is a global Standard that has the main purpose of promoting the transparency of revenues of a state from natural resources. The countries implementing the EITI Standard should disclose the information on tax and other payments received by the state from natural resources extractive companies, the procedures for granting permits (licenses) for the use of natural resources and other information related to the use of natural resources.

The governance and control over the EITI implementation in a given country are executed by a Multi-Stakeholder Group (MSG), which should include the representatives of the government, business and civil society. Ukraine also has the EITI National Secretariat, which provides administrative support and coordinates the activities of the EITI implementation in Ukraine.

More information on EITI in Ukraine can be found on the website www.eiti.org.ua



FINANCIAL SUPPORT OF EITI IN UKRAINE

World Bank



International Renaissance Foundation



German Government through the «Good Financial Governance» Project implemented by the federal enterprise Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH



USAID



THE SCOPE OF 2017 EITI REPORT OF UKRAINE

- mining of coal
- extraction of crude oil
- extraction of natural gas
- mining of iron ores
- mining of titanium ores
- mining of manganese ores
- mining of fire clays¹
- mining of high-melting clays¹
- mining of quartz sand (for the purposes of production of glass)¹
- extraction of building stones¹
- transportation of oil and natural gas

In 2017, based on the results of scoping study and analysis of the information received from the state², the scope of the EITI Report covered 53 extractive companies, which paid more than 99% of tax revenues from the extractive industries for the benefit of the state.

¹ In accordance with the decision of the MSG, no reconciliation of payments were made for companies operating in the four mining industries such as mining of fire clays, high-melting clays, quartz sand and building stones.

² The state bodies included the STS, the Ministry of Economy and the Derzhgeonadra.

BRIEF OVERVIEW OF UKRAINE'S EXTRACTIVE INDUSTRIES

According to Geoinform of Ukraine SRPE, as of the beginning of 2018, more than 20 thousand ore deposits and manifestations containing 117 types of minerals have been identified in Ukrainian territory, of which approximately half are of commercial value and are registered in the State Registry of Mineral Reserves.

CLAYS AND SAND

QUARTZ SAND



FIRE CLAYS



HIGH-MELTING CLAYS



FOSSIL FUELS



METAL ORES



COAL



OIL AND GAS REGIONS

- 1 East oil and gas region
- 2 West oil and gas region
- 3 South oil and gas region

IRON ORES BASINS

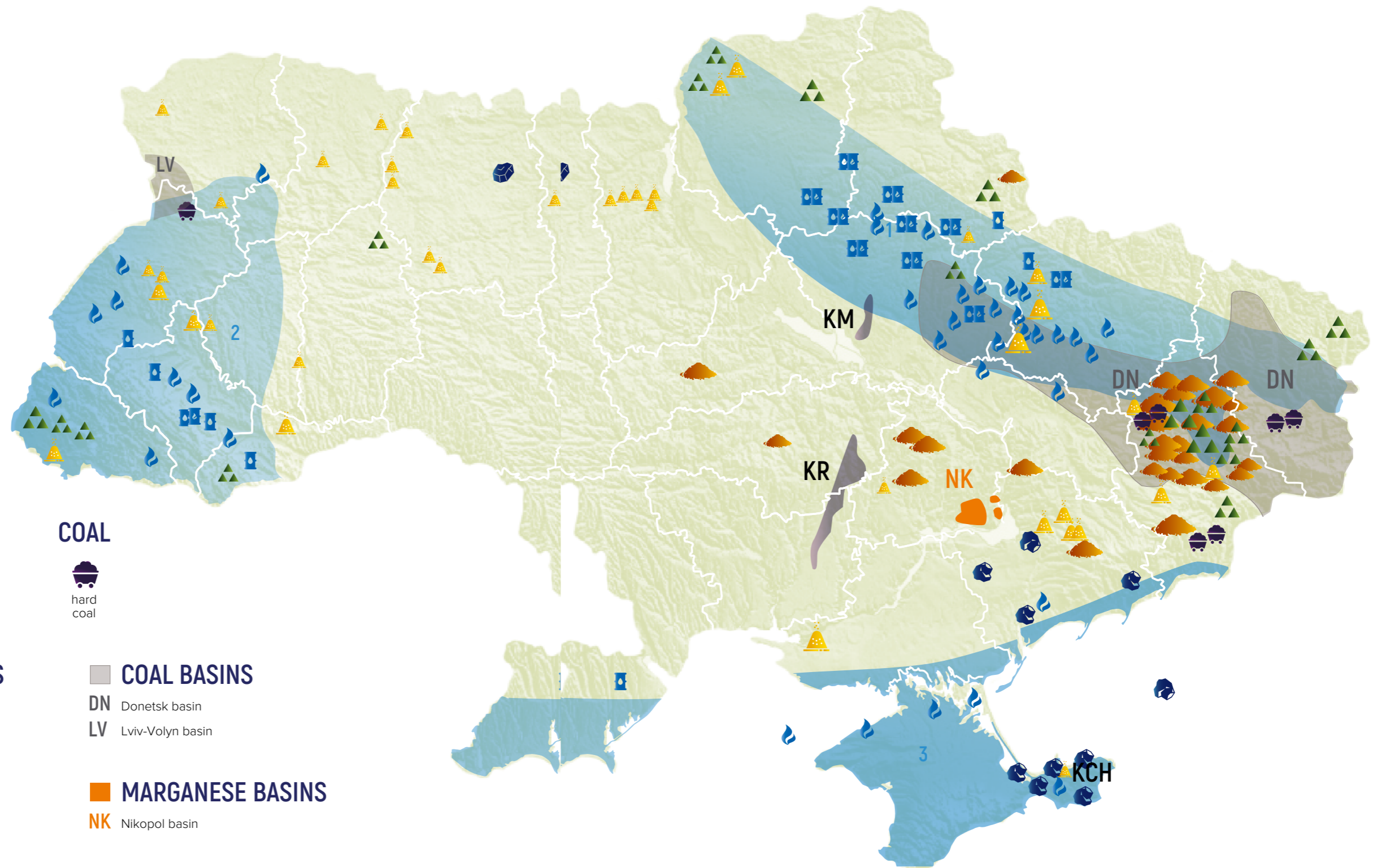
- KM Kremenchuh basin
- KR Kryvyi Rih basin
- KCH Kerchensky basin

COAL BASINS

- DN Donetsk basin
- LV Lviv-Volyn basin

MARGANESE BASINS

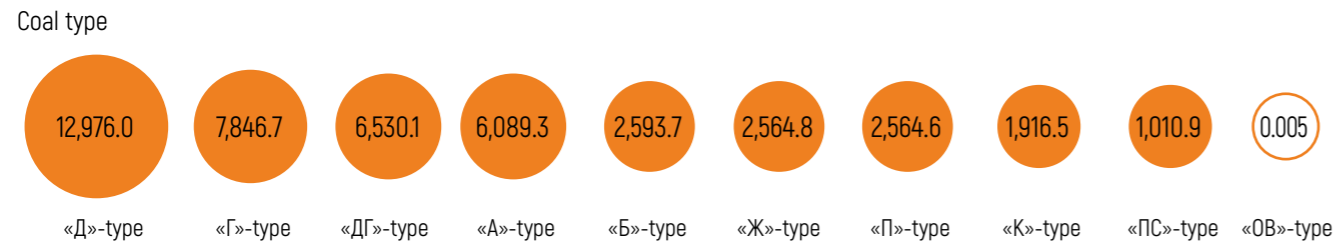
- NK Nikopol basin



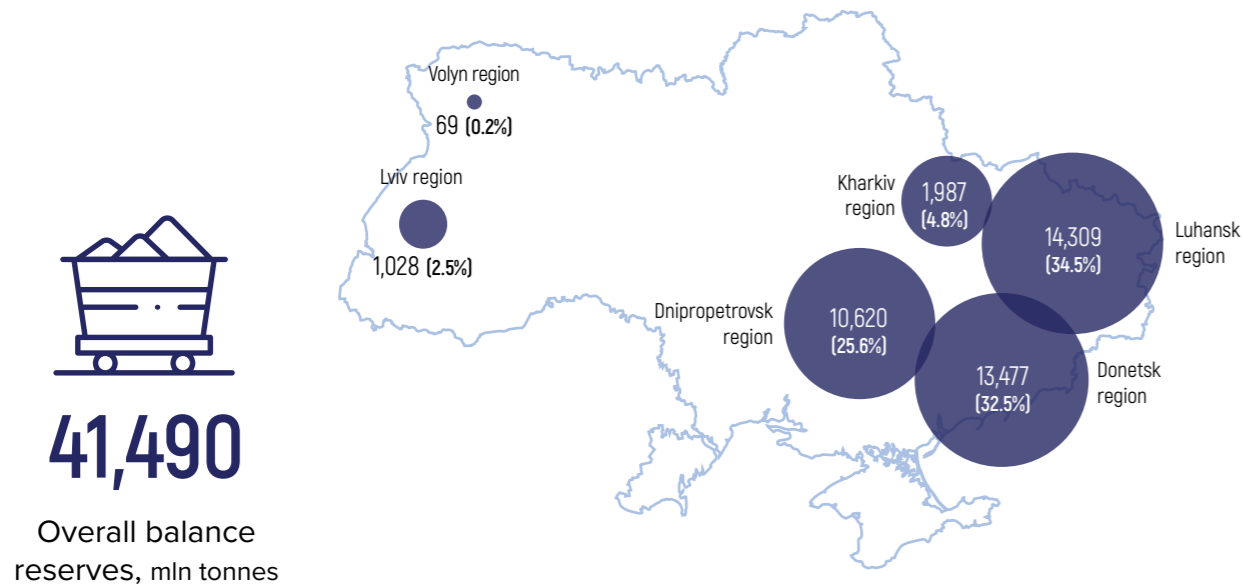
COAL



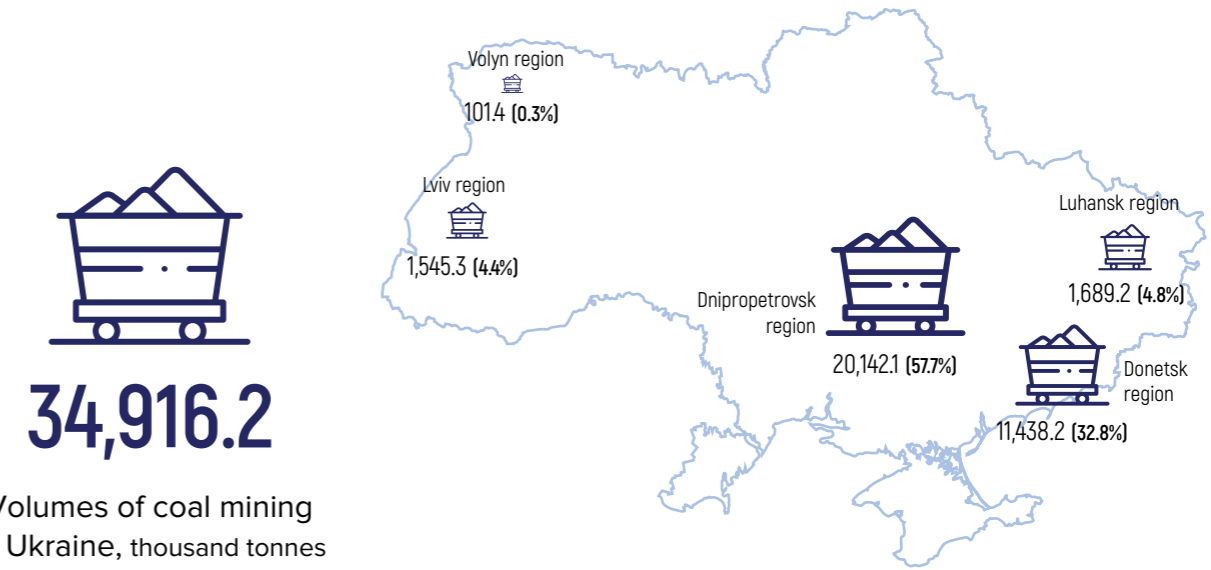
Balance reserves of coal, by categories as of 01.01.2018, mln tonnes⁴



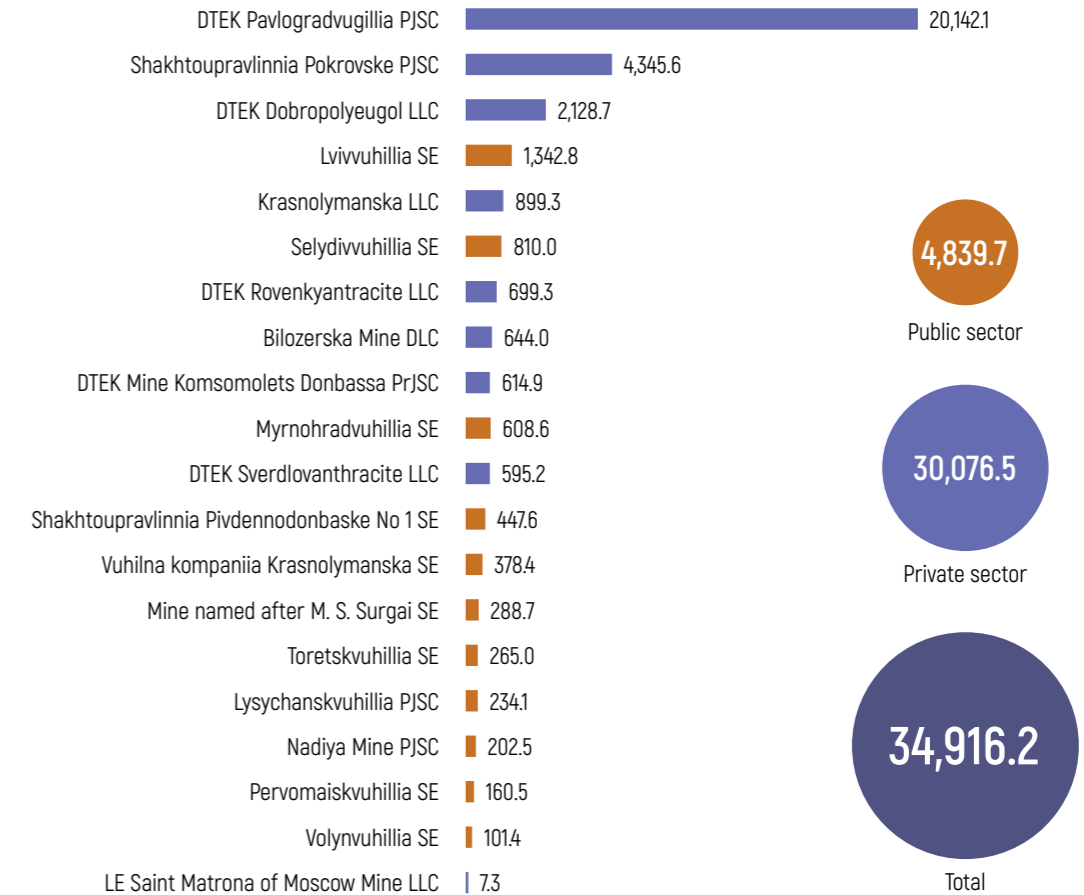
Balance reserves of coal, by the regions of Ukraine as of 01.01.2018, mln tonnes⁵



Volumes of coal mining in Ukraine, by regions in 2017, thousand tonnes⁶



Coal extraction volumes by companies in Ukraine in 2017, thousand tonnes⁷



³ Balance reserves of coal will cover extraction for 1,188 years, if the volumes of extraction are on the same level as in 2017

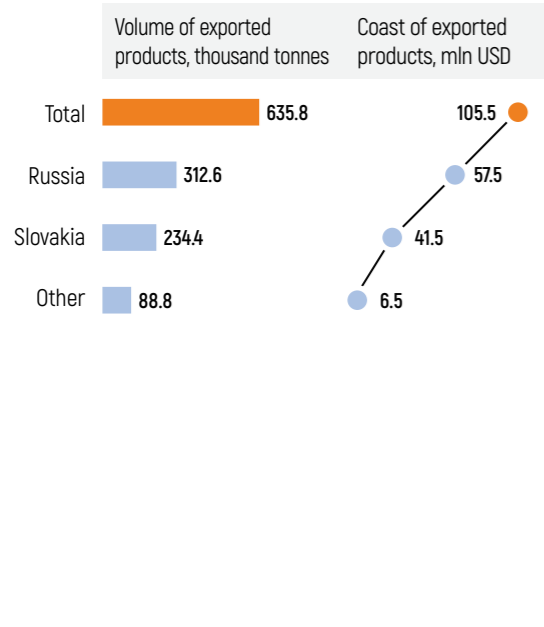
⁴ The Geoinform of Ukrain SRPE, State balance sheet of mineral resources of Ukraine, Coal (issue 22), 2018

⁵ The Geoinform of Ukraine SRPE, Yearbook of Mineral Resources of Ukraine 2018, http://geoinf.kiev.ua/M_R_2018_1.pdf

⁶ The Minekoenergo, Coal extraction in Ukraine by mines in December 2017, http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art_id=245266889&cat_id=245183238

⁷ The Minekoenergo, Coal extraction in Ukraine by mines in December 2017, http://mpe.kmu.gov.ua/minugol/control/uk/publish/article?art_id=245266889&cat_id=245183238

Export of coal by country in 2017 ⁸



Import of coal by country in 2017 ⁹

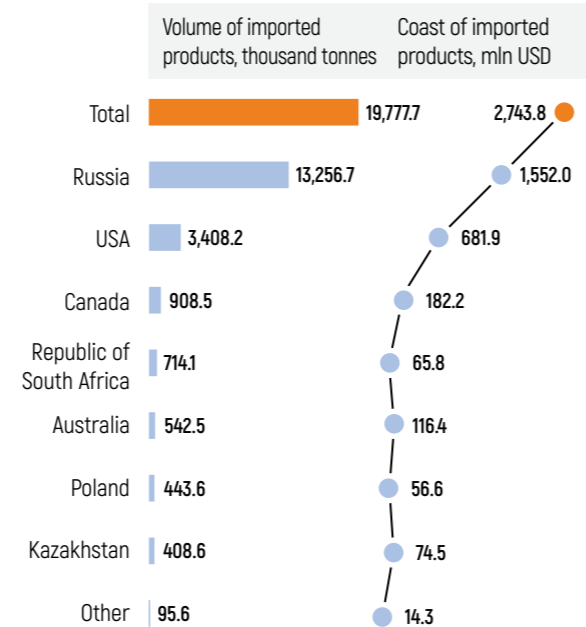


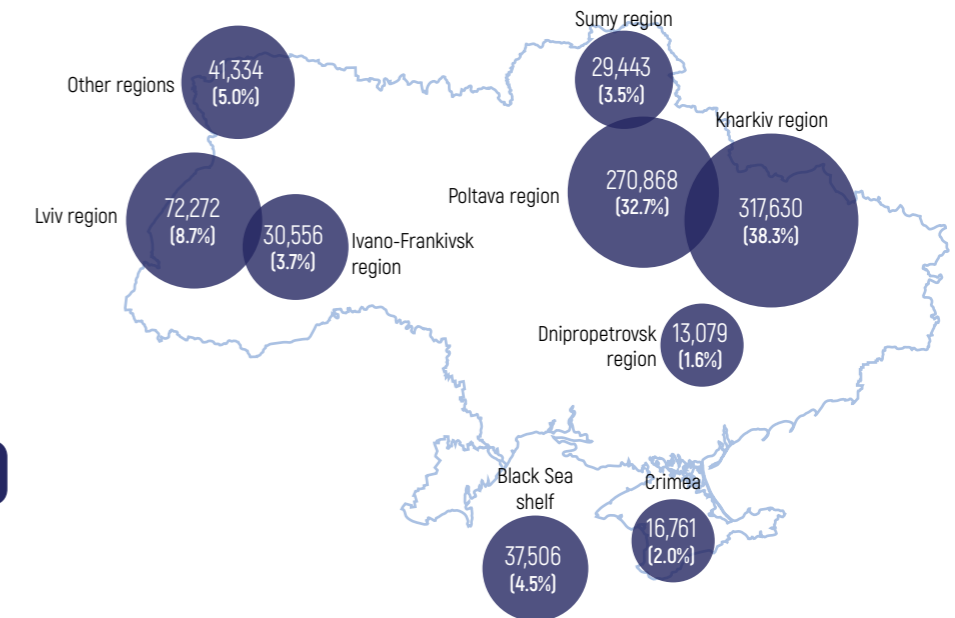
Photo: DTEK

NATURAL GAS

40 years¹⁰
Reserves for extraction

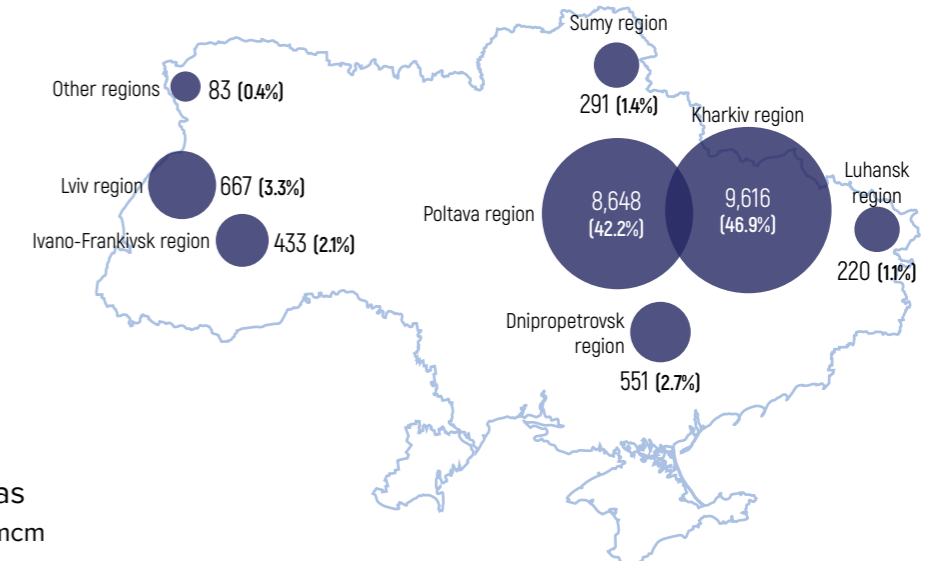
Balance reserves of the natural gas, by the regions of Ukraine as of 01.01.2018, mcm¹¹

829,449
Overall balance reserves, mcm



Volumes of natural gas extraction, by the regions of Ukraine in 2017, mcm¹²

20,509
Volumes of natural gas extraction in Ukraine, mcm



⁸ The SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm
⁹ The SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

¹⁰ Balance reserves of natural gas will cover extraction for 40 years, if the volumes of extraction are on the same level as in 2017
¹¹ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Natural Gas (Issue 23), 2018
¹² Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Natural Gas (Issue 23), 2018

Volumes of natural gas extraction by individual companies in 2017, mcm¹³

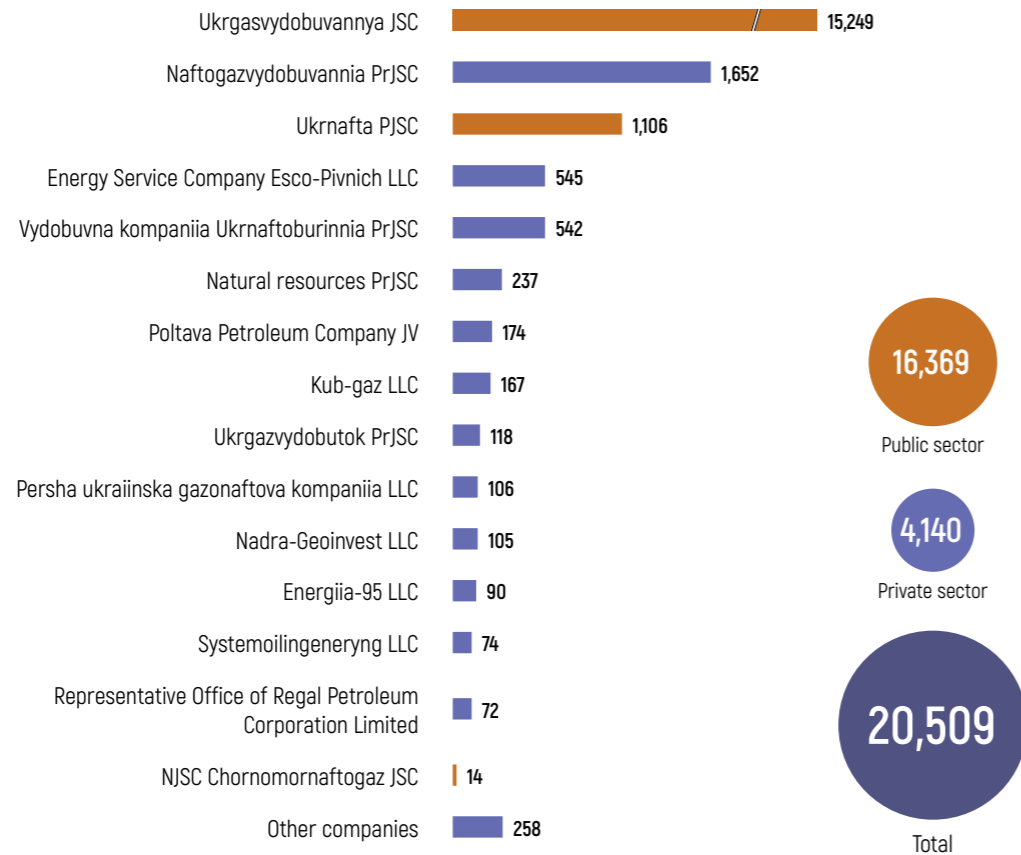
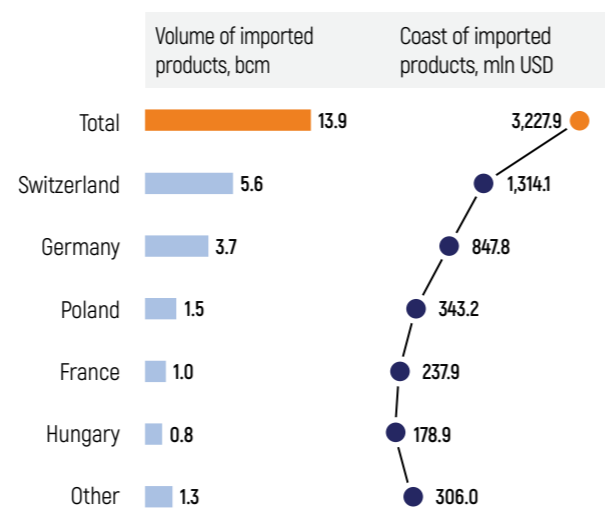
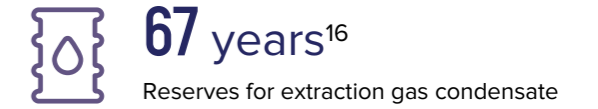


Photo: UkrGasVydobuvannya

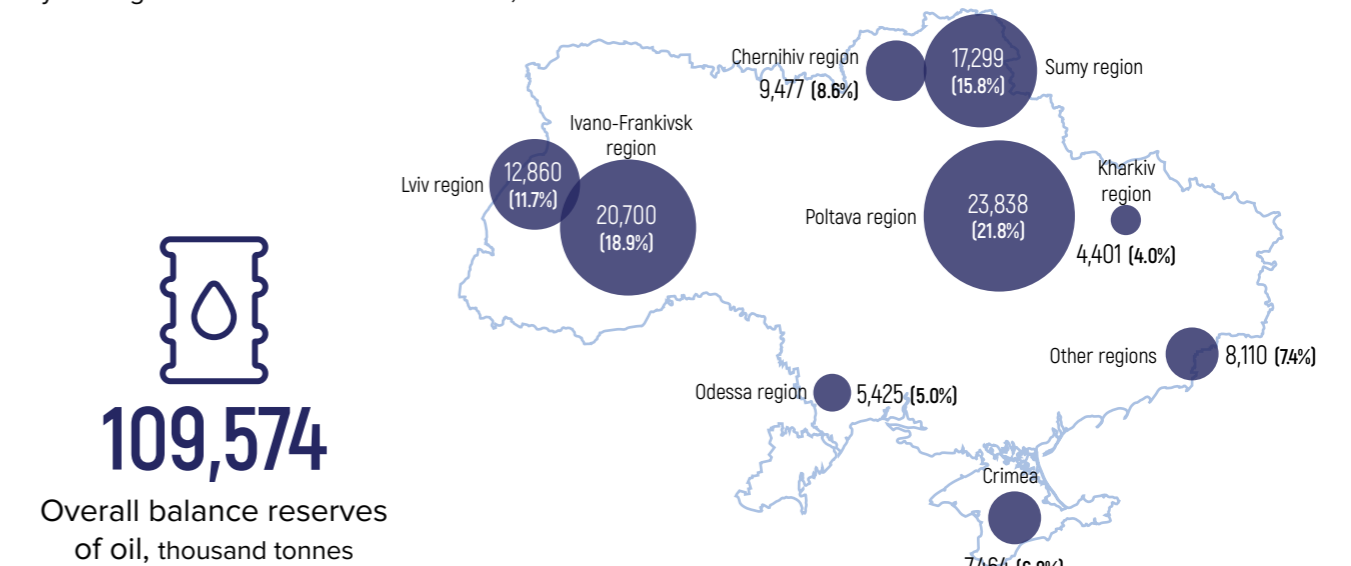
Import of natural gas, by country in 2017¹⁴



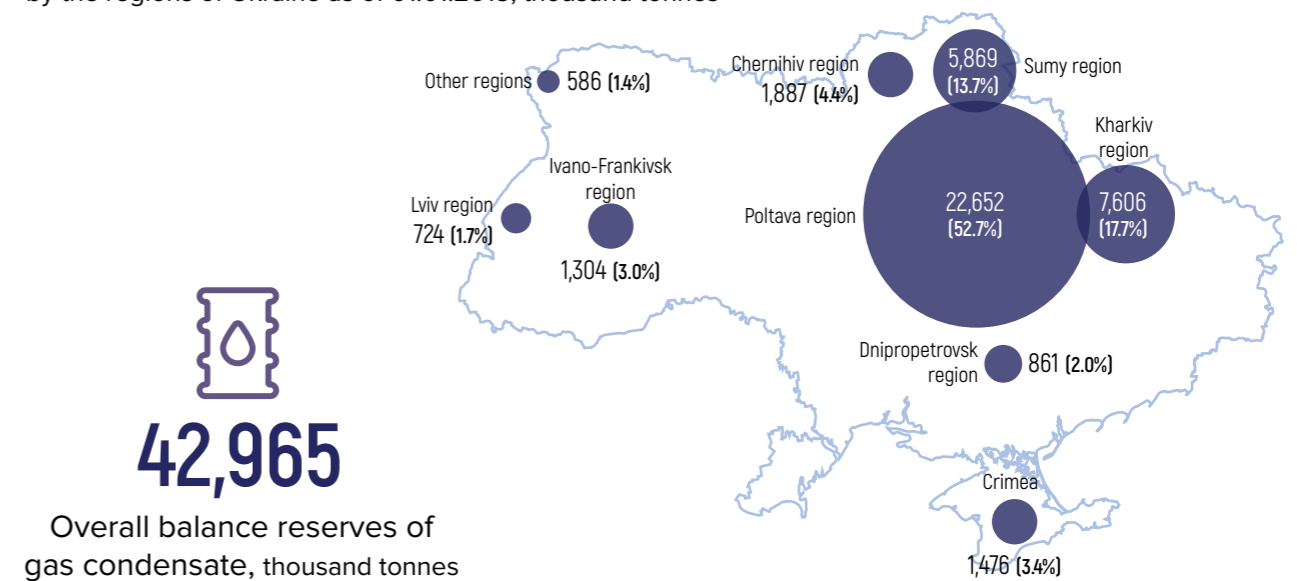
OIL AND GAS CONDENSATE



Balance reserves of oil, by the regions of Ukraine as of 01.01.2018, thousand tonnes¹⁷



Balance reserves of gas condensate, by the regions of Ukraine as of 01.01.2018, thousand tonnes¹⁸



¹³ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Natural Gas (Issue 23), 2018.

¹⁴ SSSU, Foreign Trade in Specific Commodities by Countries, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

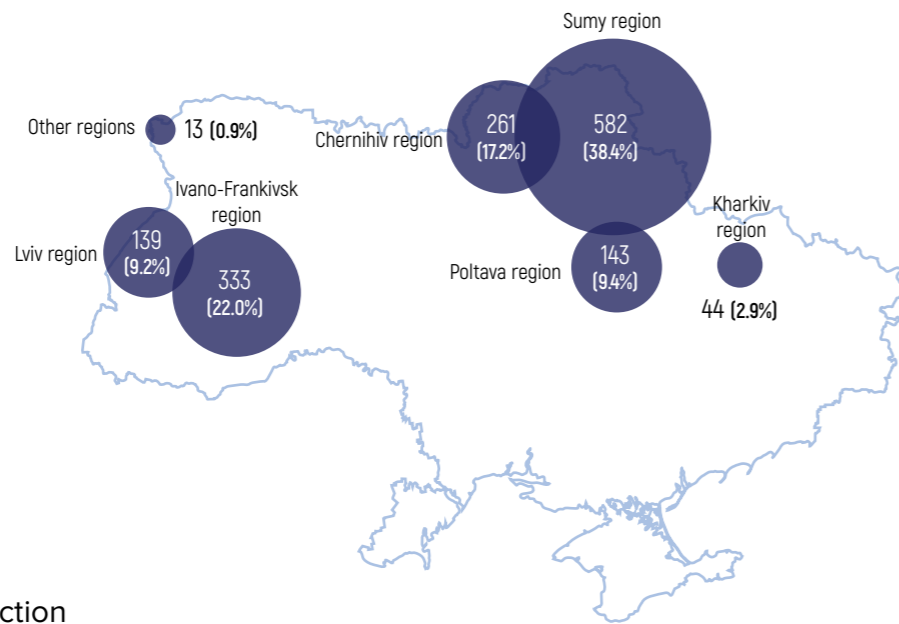
¹⁵ Balance reserves of oil will cover extraction for 72 years, if the volumes of extraction are on the same level as in 2017

¹⁶ Balance reserves of gas condensate will cover extraction for 67 years, if the volumes of extraction are on the same level as in 2017

¹⁷ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Oil (Issue 60), 2018

¹⁸ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Gas Condensate (Issue 47), 2018

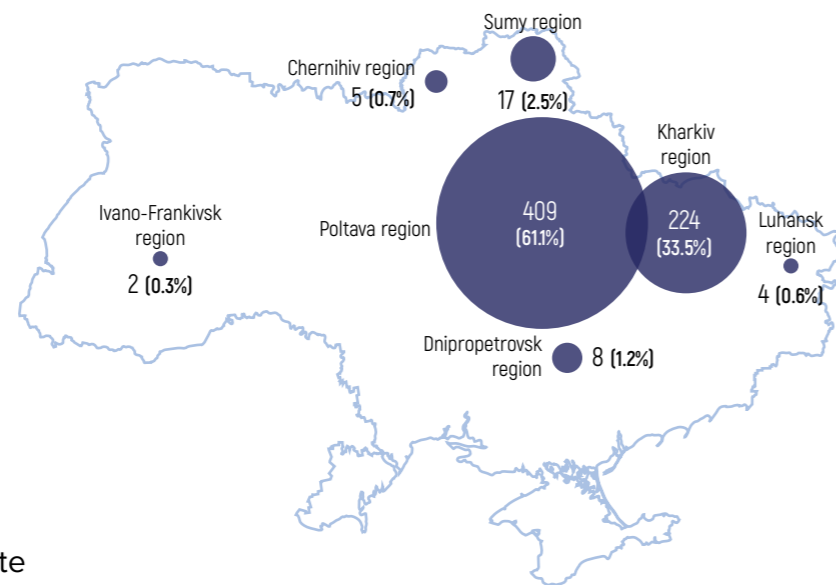
Volumes of oil extraction, by the regions of Ukraine in 2017, thousand tonnes¹⁹



1,515

Volumes of oil extraction in Ukraine, thousand tonnes

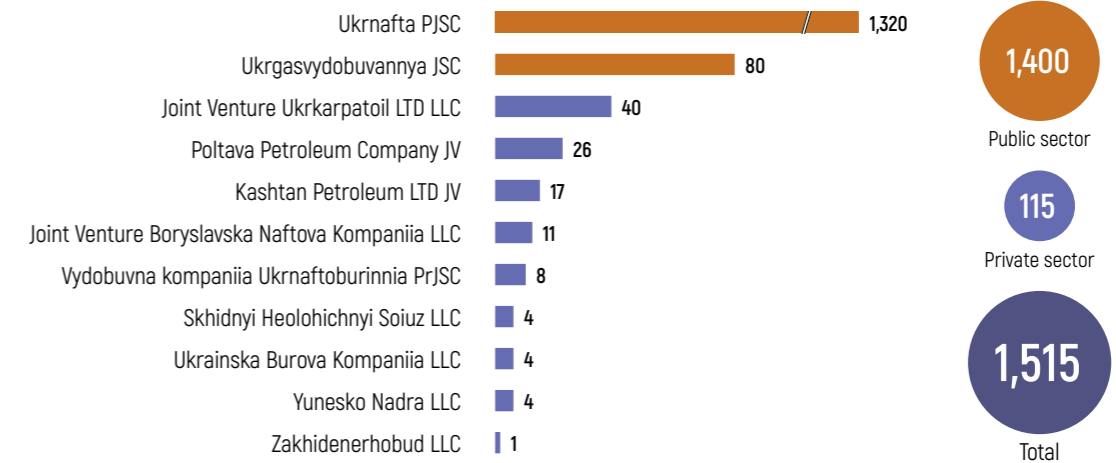
Volumes of gas condensate extraction, by the regions of Ukraine in 2017, thousand tonnes²⁰



669

Volumes of gas condensate extraction in Ukraine, thousand tonnes

Volumes of oil extraction by individual companies in 2017, thousand tonnes²¹



Volumes of gas condensate extraction by individual companies in 2017, thousand tonnes²²

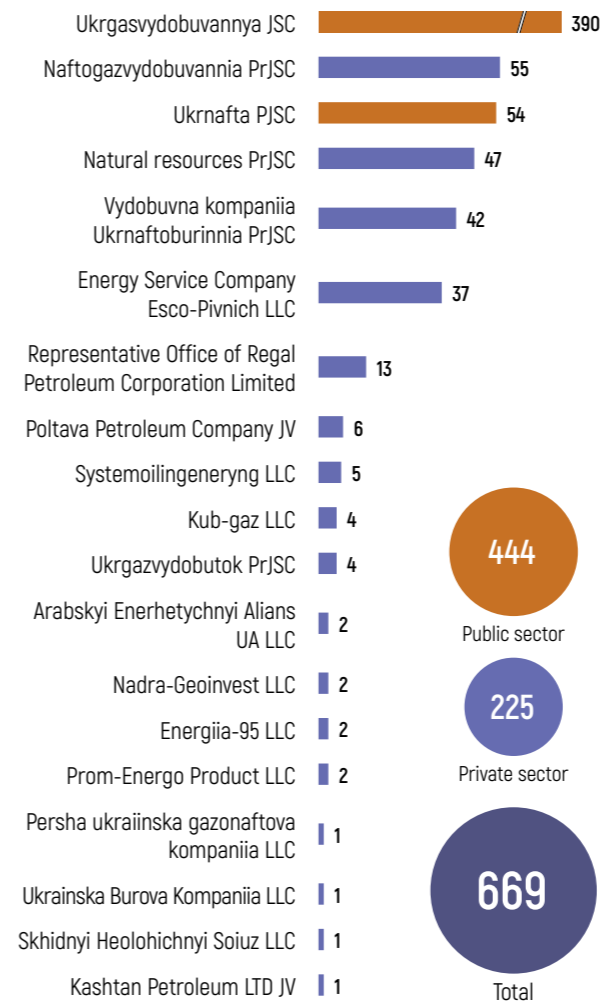
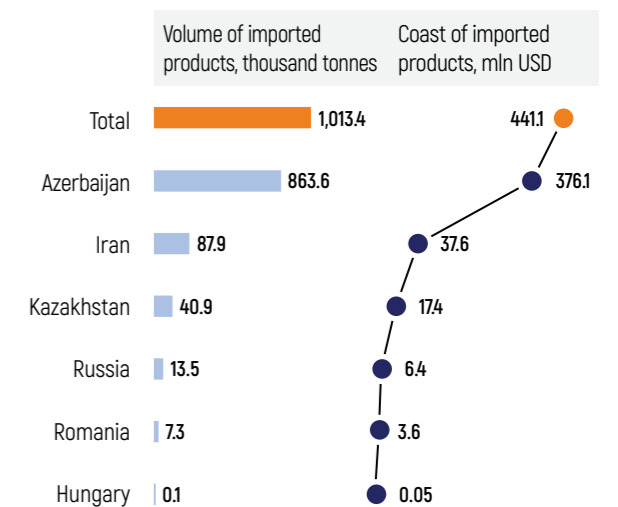


Photo: Ukrnafta

Import of oil, by country in 2017²³



¹⁹ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Oil (Issue 60), 2018

²⁰ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Gas Condensate (Issue 47), 2018

²¹ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Oil (Issue 60), 2018

²² Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Gas Condensate (Issue 47), 2018

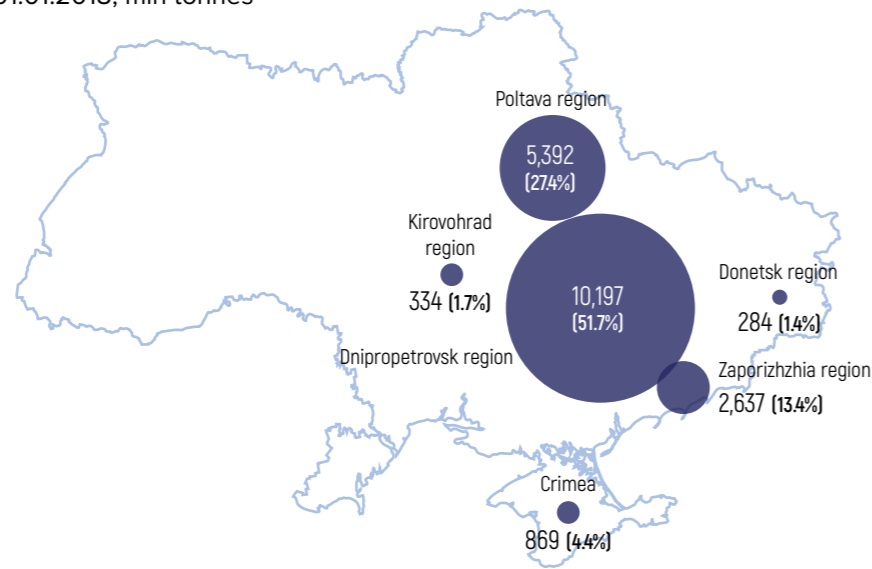
²³ SSSU, Foreign Trade in Specific Commodities by Countries, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

IRON ORES

122 years²⁴
Reserves for extraction

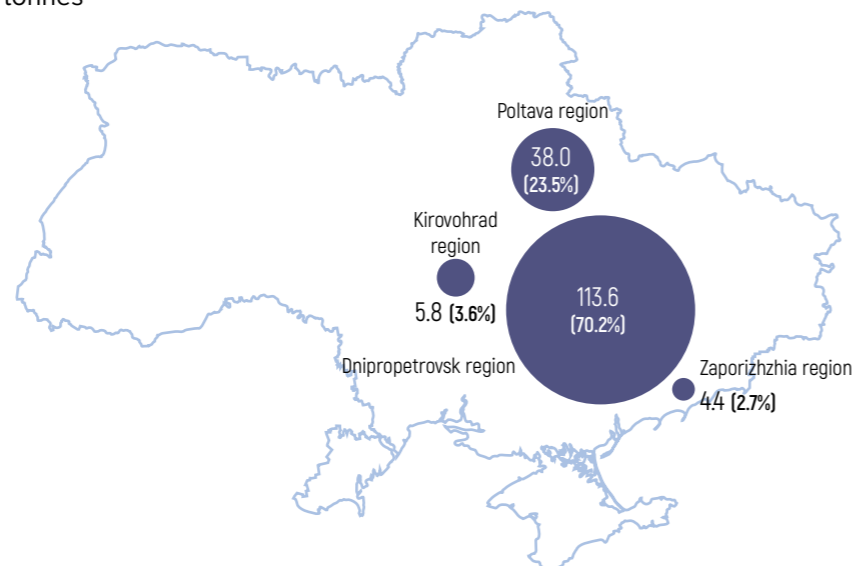
Balance reserves of iron ores, by the regions of Ukraine as of 01.01.2018, mln tonnes²⁵

19,712
Overall balance reserves, mln tonnes

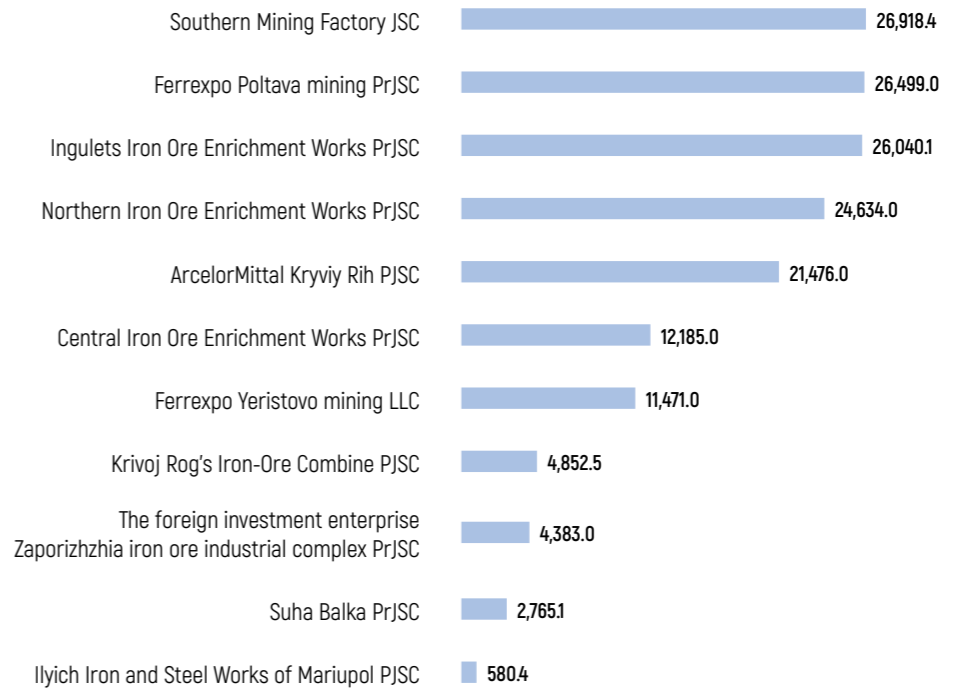


Volumes of iron ores mining, by the regions of Ukraine in 2017, mln tonnes²⁶

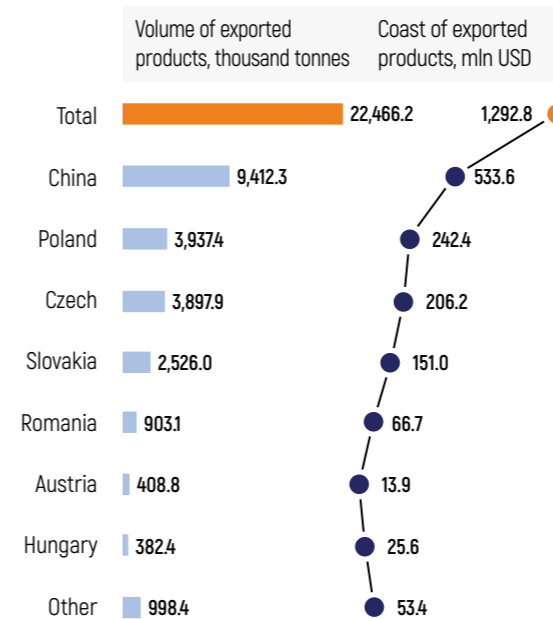
161.8
Volumes of iron ores mining in Ukraine, mln tonnes



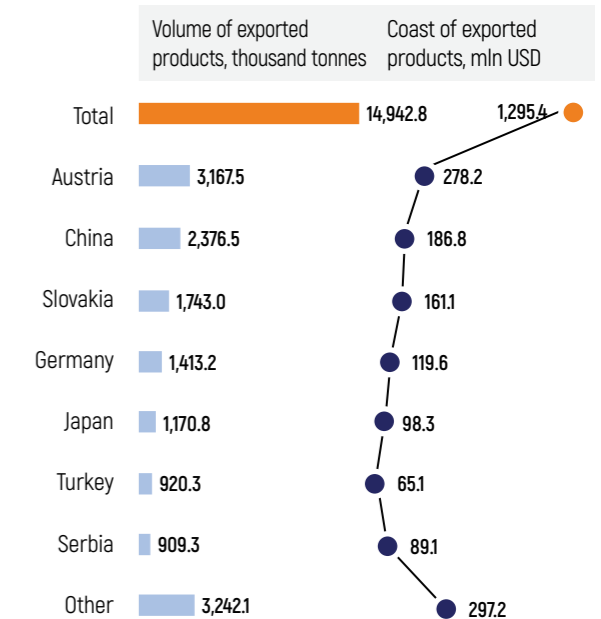
Volumes of iron ores extraction by individual companies in 2017, thousand tonnes²⁷



Export of iron ores and concentrates (non-agglomerated), by country in 2017²⁸



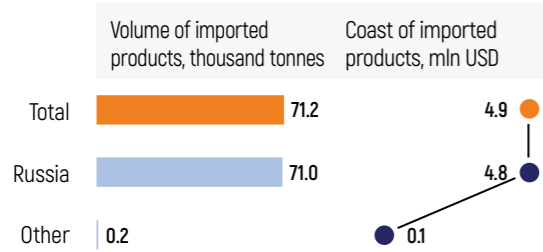
Export of iron ores and concentrates (agglomerated), by country in 2017²⁹



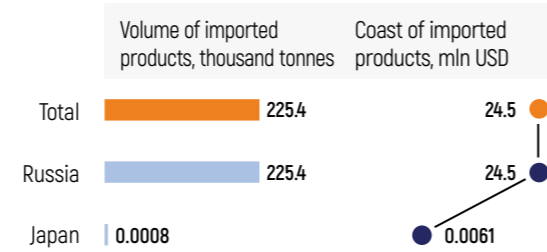
²⁴ Balance reserves of iron ores will cover extraction for 122 years, if the volumes of extraction are on the same level as in 2017
²⁵ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Iron Ores (Issue 34), 2018.
²⁶ Geoinform of Ukraine SRPE, Mineral Resources of Ukraine Yearbook, 2018, http://geoinf.kiev.ua/M_R_2018_1.pdf

²⁷ Geoinform of Ukraine SRPE, State Balance Sheet of Minerals of Ukraine, Iron Ores (Issue 34), 2018
²⁸ SSSU, Foreign Trade in Specific Commodities by Countries, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm
²⁹ SSSU, Foreign Trade in Specific Commodities by Countries, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

Import of iron ores and concentrates (non-agglomerated), by country in 2017 ³⁰



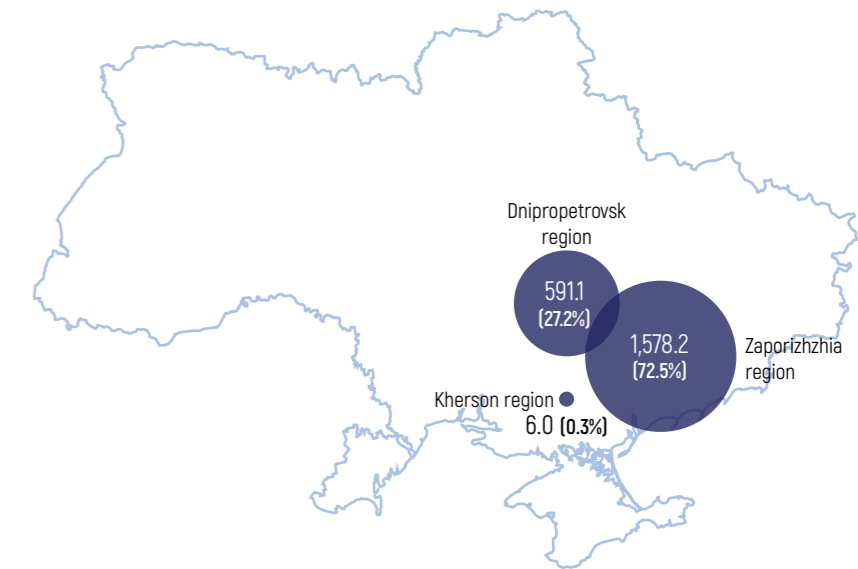
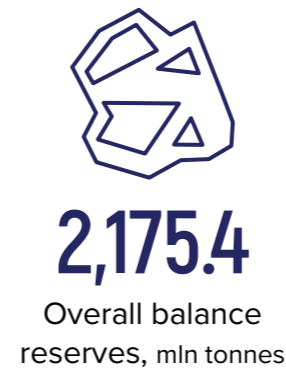
Import of iron ores and concentrates (agglomerated), by country in 2017 ³¹



MANGANESE ORES



Balance reserves of manganese ores, by the regions of Ukraine as of 01.01.2018, mln tonnes³³



Volumes of manganese ores mining, by individual companies in 2017, thousand tonnes³⁴

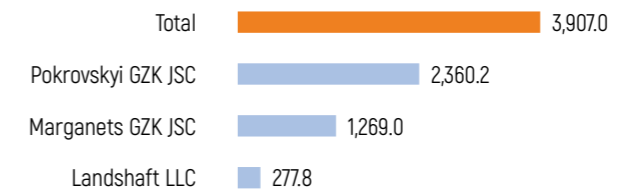


Photo: Envato Elements

³⁰ SSSU, Foreign Trade in Specific Commodities by Countries, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

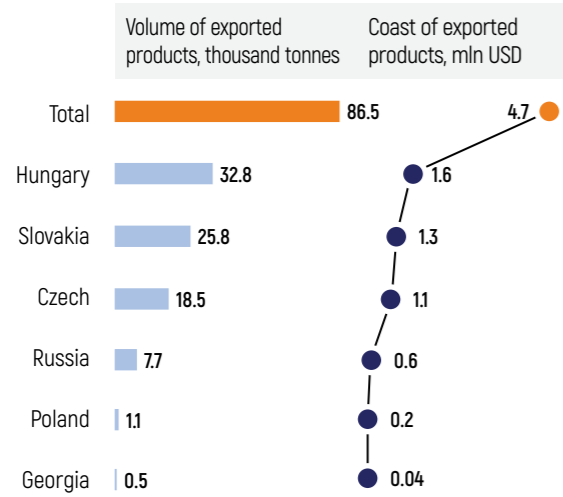
³¹ SSSU, Foreign Trade in Specific Commodities by Countries, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

³² Balance reserves of manganese ores will cover extraction for 558 years, if the volumes of extraction are on the same level as in 2017

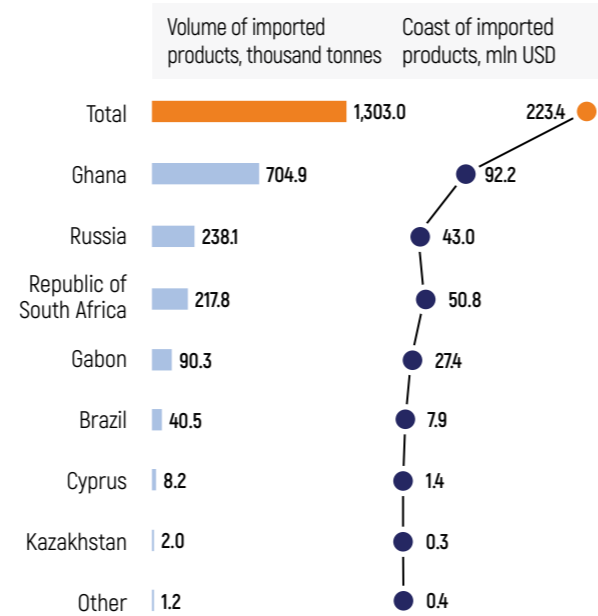
³³ Geoinform of Ukraine SRPE, The state balance sheet of mineral resources of Ukraine, Manganese ores (Issue 53), 2018

³⁴ Geoinform of Ukraine SRPE, The state balance sheet of mineral resources of Ukraine, Manganese ores (Issue 53), 2018

Export of manganese ores and concentrates, by country in 2017 ³⁵



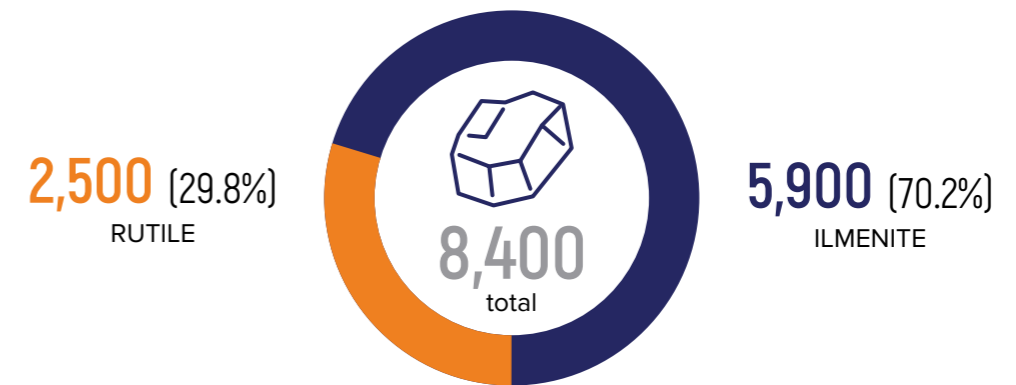
Import of manganese ores and concentrates, by country in 2017 ³⁶



TITANIUM ORES



Reserves of titanium ores in Ukraine in 2017, thousand tonnes³⁸



Volumes of titanium concentrates production in Ukraine and in the world in 2017, thousand tonnes³⁹

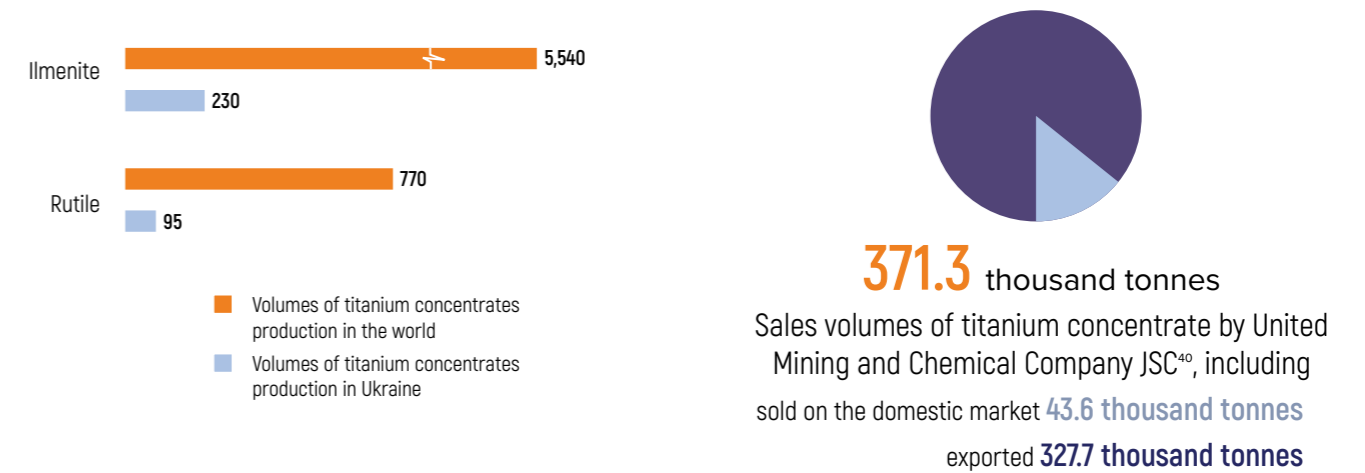


Photo: Envato Elements

³⁵ SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

³⁶ SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

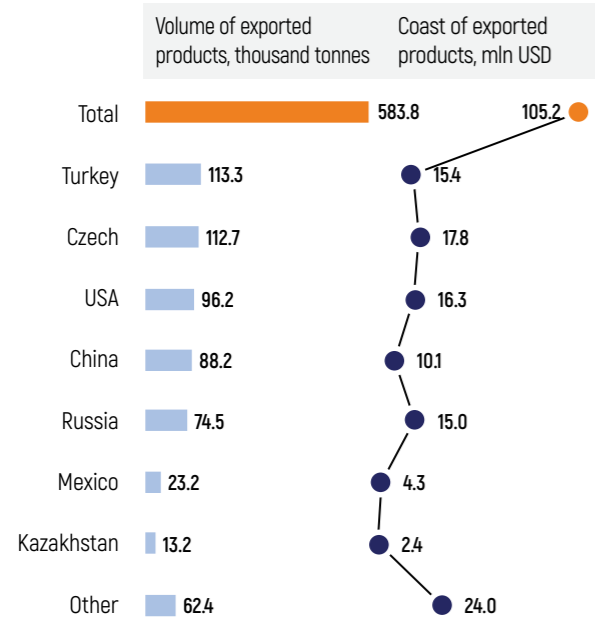
³⁷ In the EITI Report 2017, the reserves of the extraction of titanium ores was not calculated due to the lack of necessary data from reliable sources of information

³⁸ The US Geological Survey, 2019, https://prd-wret.s3-us-west-2.amazonaws.com/assets/palladium/production/atoms/files/mcs2019_all.pdf

³⁹ The US Geological Survey, 2019, https://prd-wret.s3-us-west-2.amazonaws.com/assets/palladium/production/atoms/files/mcs2019_all.pdf

⁴⁰ According to information of United Mining and Chemical Company JSC, obtained during a survey of companies for the preparation of the EITI Report 2017

Export of titanium ores and concentrates, by country in 2017 ⁴¹



Import of titanium ores and concentrates, by country in 2017 ⁴²

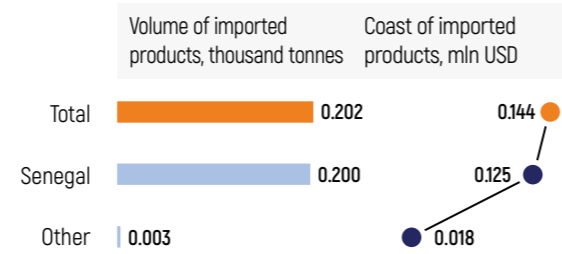


Photo: Envato Elements

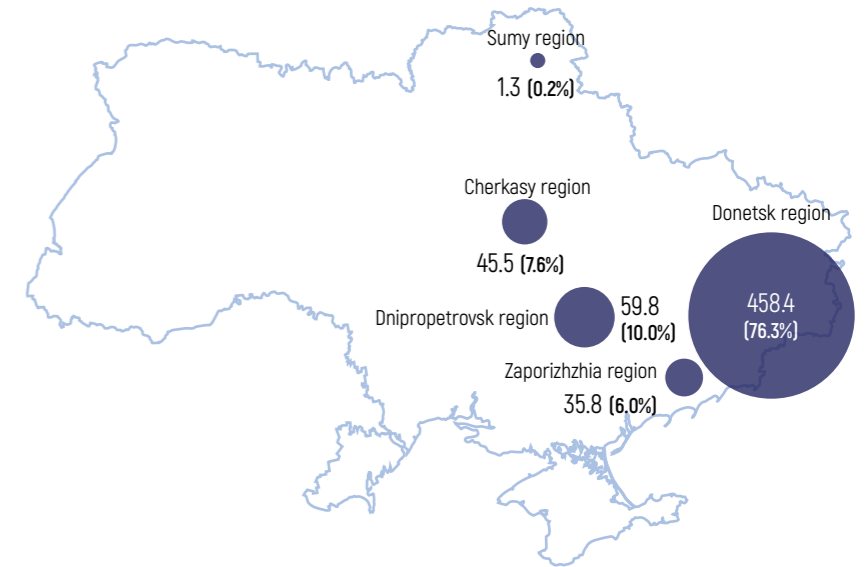
FIRE CLAYS



Balance reserves of fire clays, by the regions of Ukraine as of 01.01.2018, mln tonnes⁴⁴



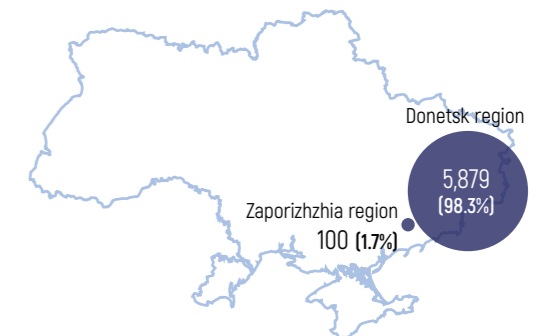
600.8
Overall balance reserves, mln tonnes



Volumes of fire clays mining, by the regions of Ukraine in 2017, thousand tonnes⁴⁵



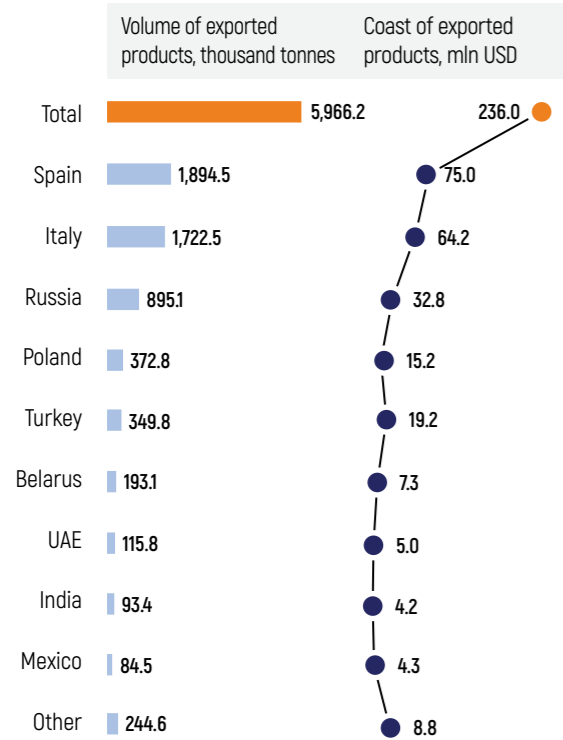
5,979
Volumes of fire clays mining in Ukraine, thousand tonnes



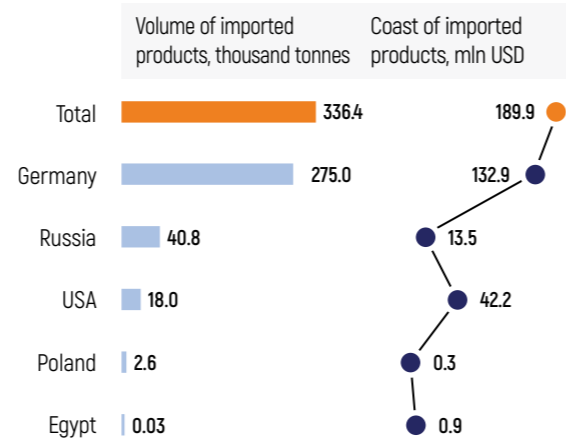
⁴¹ The SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm
⁴² The SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

⁴³ Balance reserves of fire clays will cover extraction for 100 years, if the volumes of extraction are on the same level as in 2017
⁴⁴ Geoinform of Ukraine SRPE, State Balance Sheet of Mineral Resources of Ukraine, Clays for Refractories (Issue 29), 2018
⁴⁵ Geoinform of Ukraine SRPE, State Balance Sheet of Mineral Resources of Ukraine, Clays for Refractories (Issue 29), 2018

Export of fire clays, by country in 2017 ⁴⁶



Import of fire clays, by country in 2017 ⁴⁷



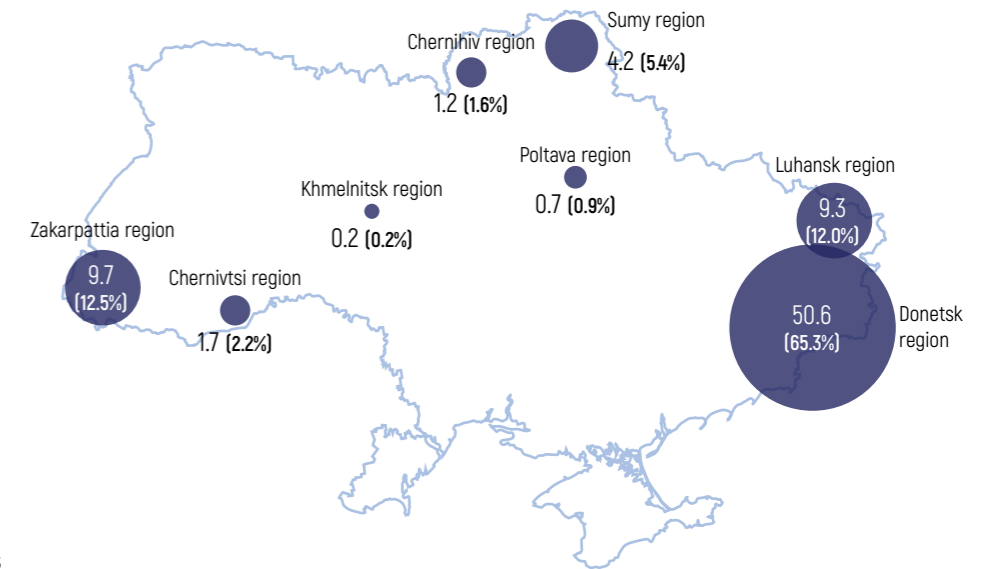
HIGH-MELTING CLAYS



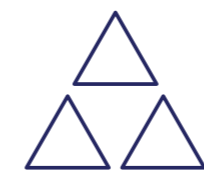
Balance reserves of high-melting clays, by the regions of Ukraine as of 01.01.2018, mln tonnes⁴⁹



77.5
Overall balance reserves, mln tonnes



Volumes of high-melting clays mining, by the regions of Ukraine in 2017, thousand tonnes⁵⁰



196.6
Volumes of high-melting clays mining in Ukraine, thousand tonnes

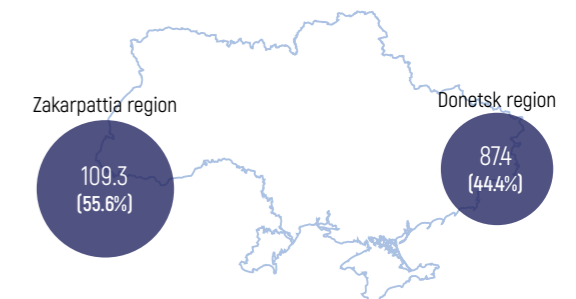


Photo: Envato Elements

⁴⁶ The SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm
⁴⁷ The SSSU, Foreign trade of certain types of goods by countries of the world, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

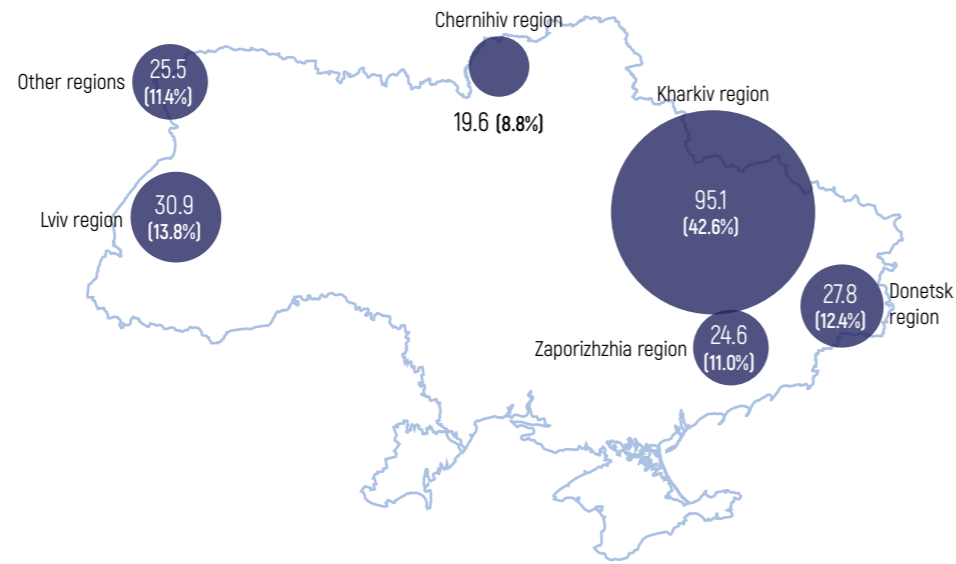
⁴⁸ Balance reserves of high-melting clays will cover extraction for 394 years, if the volumes of extraction are on the same level as in 2017
⁴⁹ The Geoinform of Ukraine SRPE, The State Balance of Mineral Resources of Ukraine, High-Melting Clay (Issue 30), 2018
⁵⁰ The Geoinform of Ukraine SRPE, The State Balance of Mineral Resources of Ukraine, High-Melting Clay (Issue 30), 2018

QUARTZ SAND

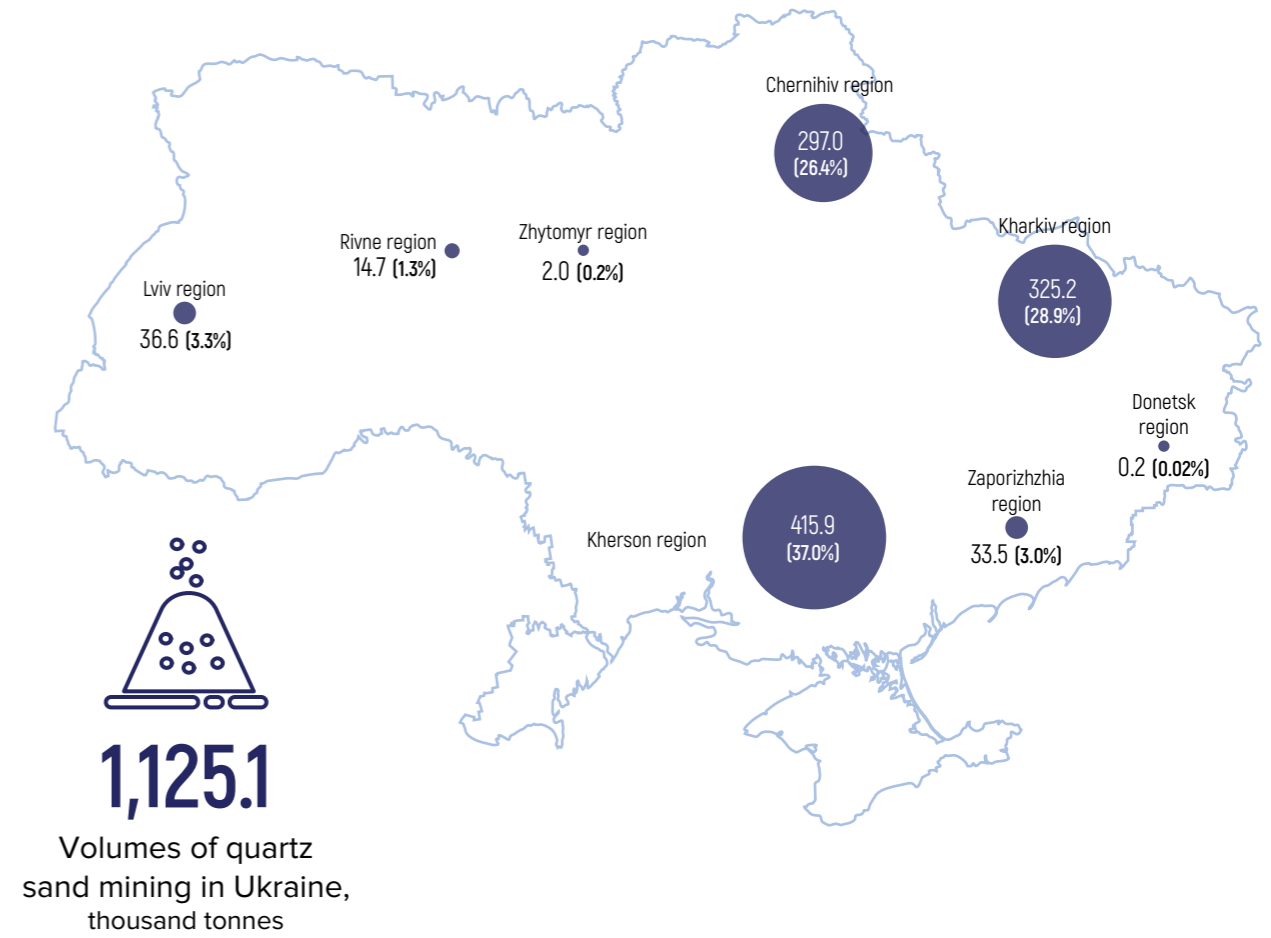
199 years⁵¹
Reserves for extraction

Balance reserves of quartz sand,
by the regions of Ukraine as of 01.01.2018, mln tonnes⁵²

223.5
Overall balance
reserves, mln tonnes



Volumes of quartz sand mining,
by the regions of Ukraine in 2017, thousand tonnes⁵³



1,125.1
Volumes of quartz
sand mining in Ukraine,
thousand tonnes



Photo: Envato Elements

⁵¹ Balance reserves of manganese ores will cover extraction for 199 years, if the volumes of extraction are on the same level as in 2017

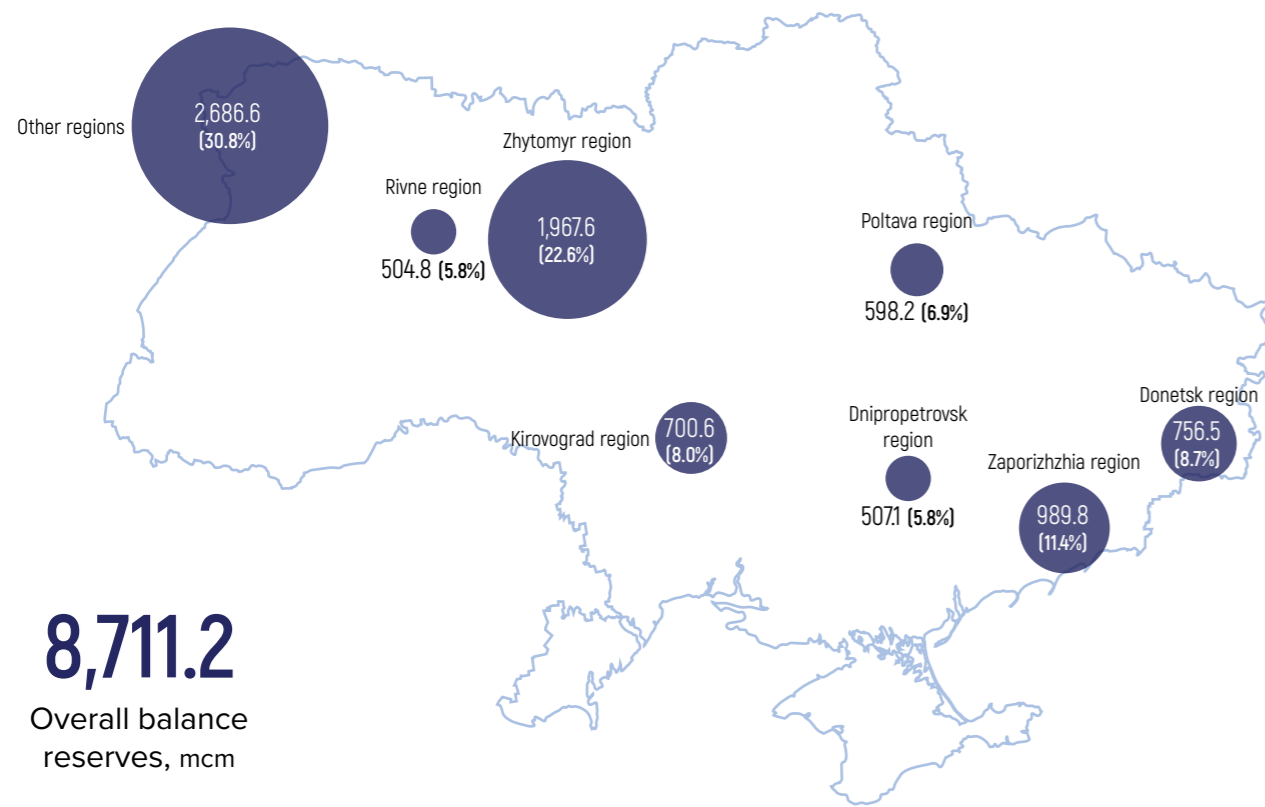
⁵² Geoinform of Ukraine SRPE, The state balance of mineral resources of Ukraine, Glass raw materials of Ukraine (Issue 83), 2018

⁵³ Geoinform of Ukraine SRPE, The state balance sheet of mineral resources of Ukraine, Glass raw materials of Ukraine (Issue 83), 2018

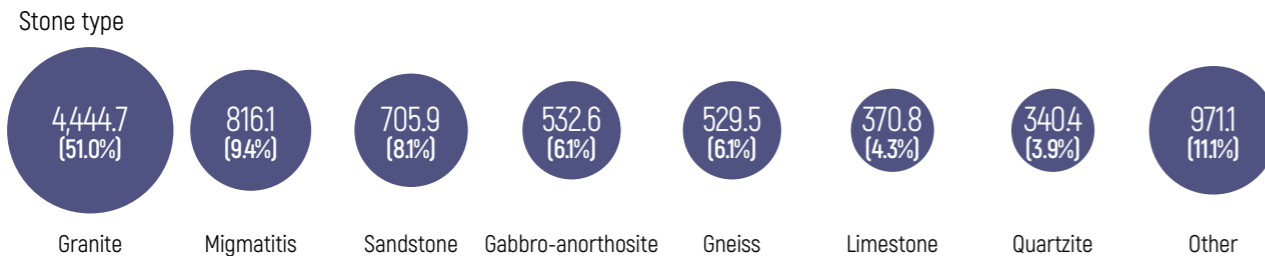
BUILDING STONES

321 years⁵⁴
Reserves for extraction

Balance reserves of building stones,
by the regions of Ukraine as of 01.01.2018, mcm⁵⁵

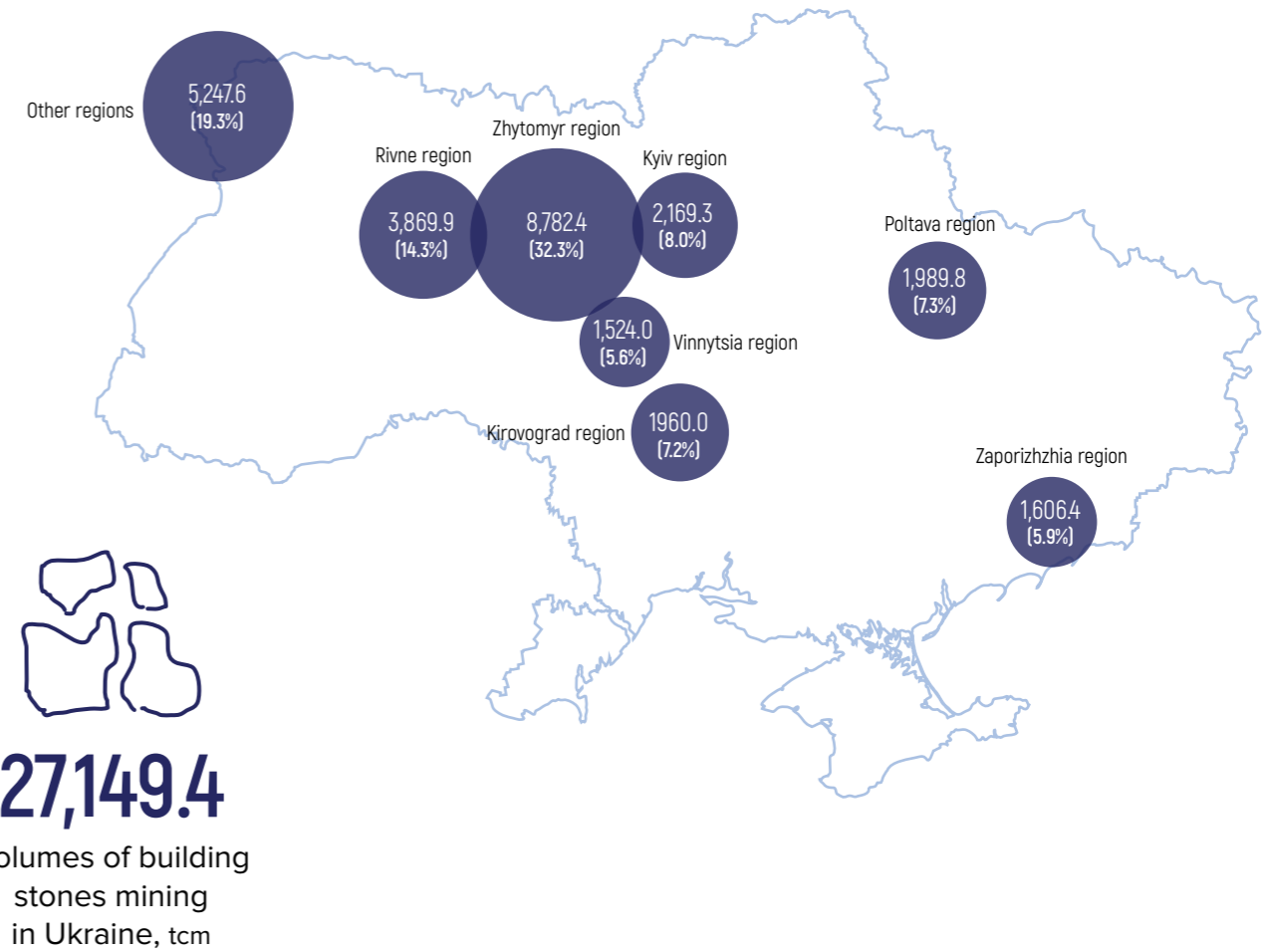


Balance reserves of building stones in Ukraine,
by geological and industrial types as of 01.01.2018, mcm⁵⁶

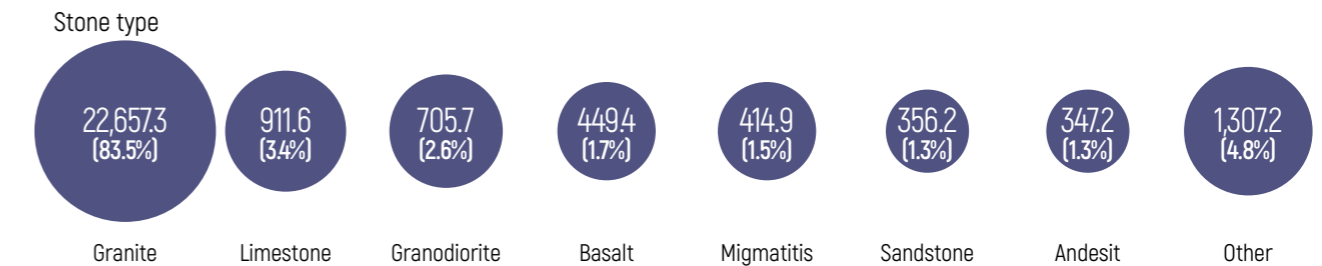


⁵⁴ Balance reserves of building stones will cover extraction for 321 years, if the volumes of extraction are on the same level as in 2017
⁵⁵ The Geoinform of Ukraine SRPE, The State Balance Sheet of Mineral Resources of Ukraine, Building Stones (Issue 37), 2018
⁵⁶ The Geoinform of Ukraine SRPE, The State Balance Sheet of Mineral Resources of Ukraine, Building Stones (Issue 37), 2018

Volumes of building stones mining,
by the regions of Ukraine in 2017, tcm⁵⁷



The volumes of building stones mining
by geological and industrial types in 2017, tcm⁵⁸



⁵⁷ The Geoinform of Ukraine SRPE, The State Balance Sheet of Mineral Resources of Ukraine, Building Stones (Issue 37), 2018
⁵⁸ The Geoinform of Ukraine SRPE, The State Balance Sheet of Mineral Resources of Ukraine, Building Stones (Issue 37), 2018

Export of pebble, gravel, rubble, by country in 2017 ⁵⁹



Import of pebble, gravel, rubble, by country in 2017 ⁶⁰

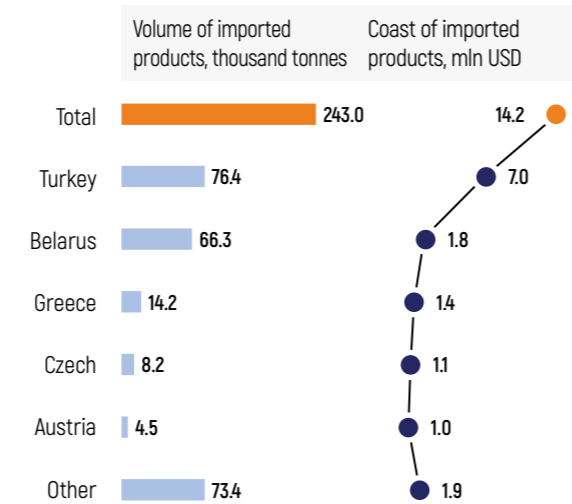
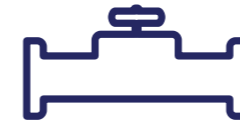
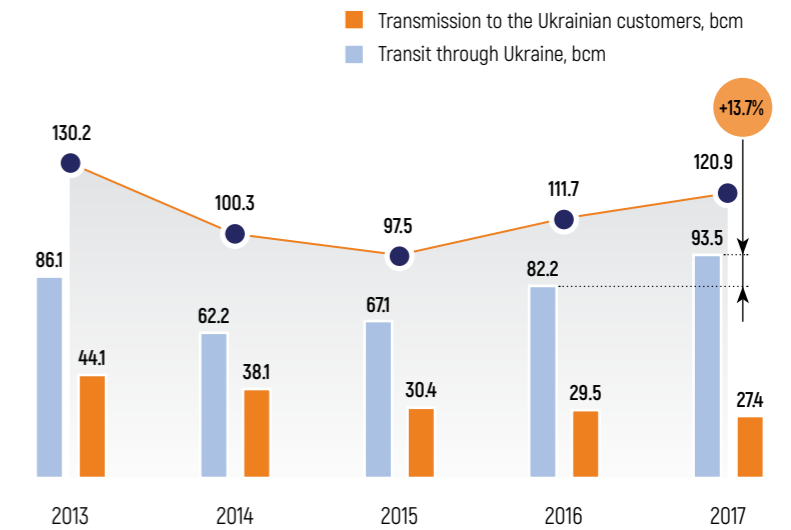


Photo: Envato Elements

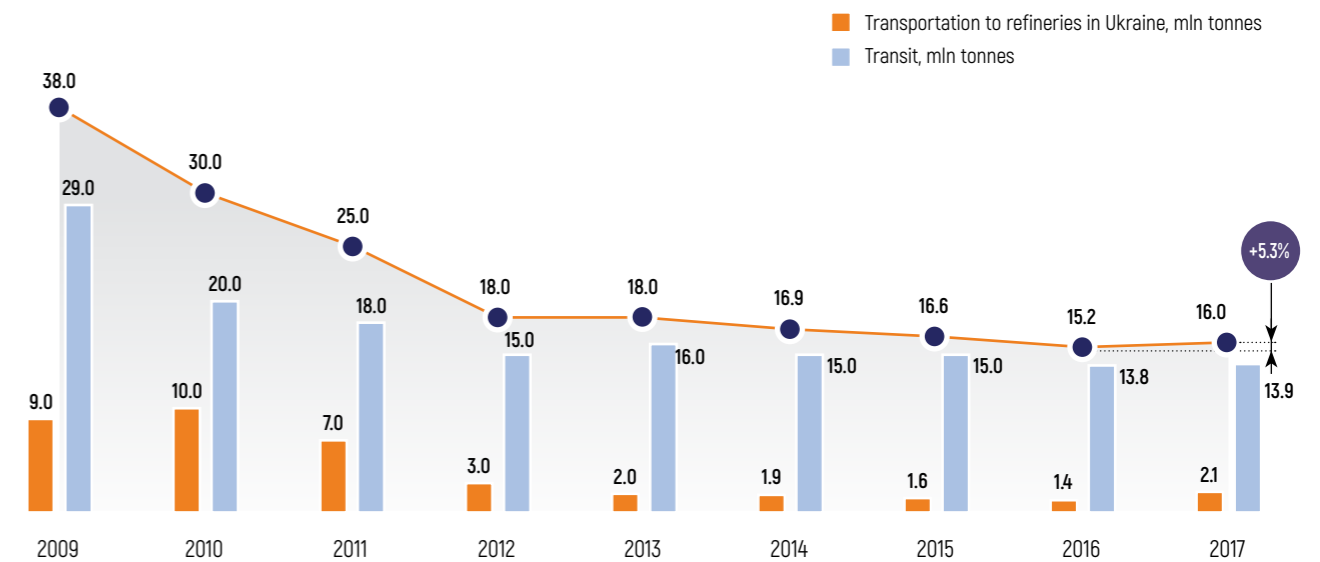
OIL AND NATURAL GAS TRANSPORTATION



Volumes of natural gas transited and transported to the Ukrainian customers through the trunk gas pipelines in 2013-2017, bcm⁶¹



Volumes of oil transited and transported through the trunk oil pipelines of Ukrtransnafta JSC in 2009-2017, mln tonnes⁶²



⁵⁹ The SSSU, Foreign Trade of Certain Types of Goods by Countries of the World, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

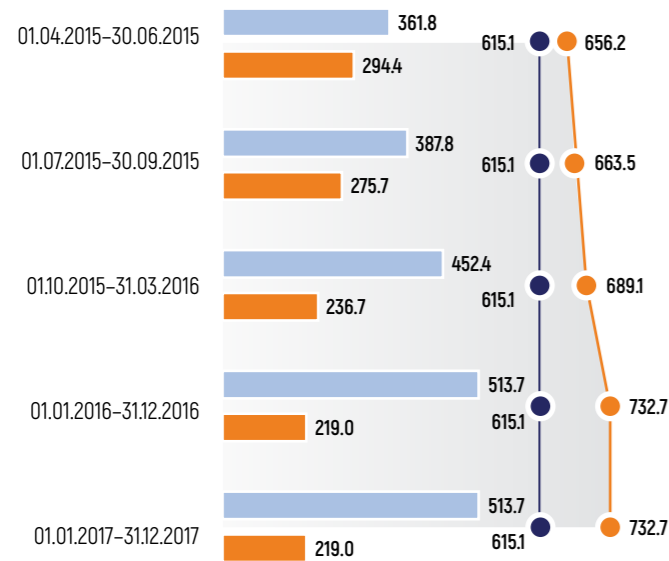
⁶⁰ The SSSU, Foreign Trade of Certain Types of Goods by Countries of the World, 2017, http://www.ukrstat.gov.ua/operativ/operativ2017/zd/e_iovt/arh_iovt2017.htm

⁶¹ Annual report of Naftogaz of Ukraine PJSC 2017, http://www.naftogaz.com/files/Zvity/NAK_AnRep2017-UA.pdf

⁶² Annual Reports of Ukrtransnafta JSC for 2009-2014, <https://www.ukrtransnafta.com/dokumenti/> Annual Report of Naftogaz of Ukraine NJSC 2016 and 2017, http://www.naftogaz.com/files/Zvity/Annual_report_ukr_170608.pdf http://www.naftogaz.com/files/Zvity/NAK_AnRep2017-UA.pdf

Average general tariffs for natural gas transportation through the trunk and distribution pipelines to Ukrainian consumers, without VAT, UAH/tcm⁶³

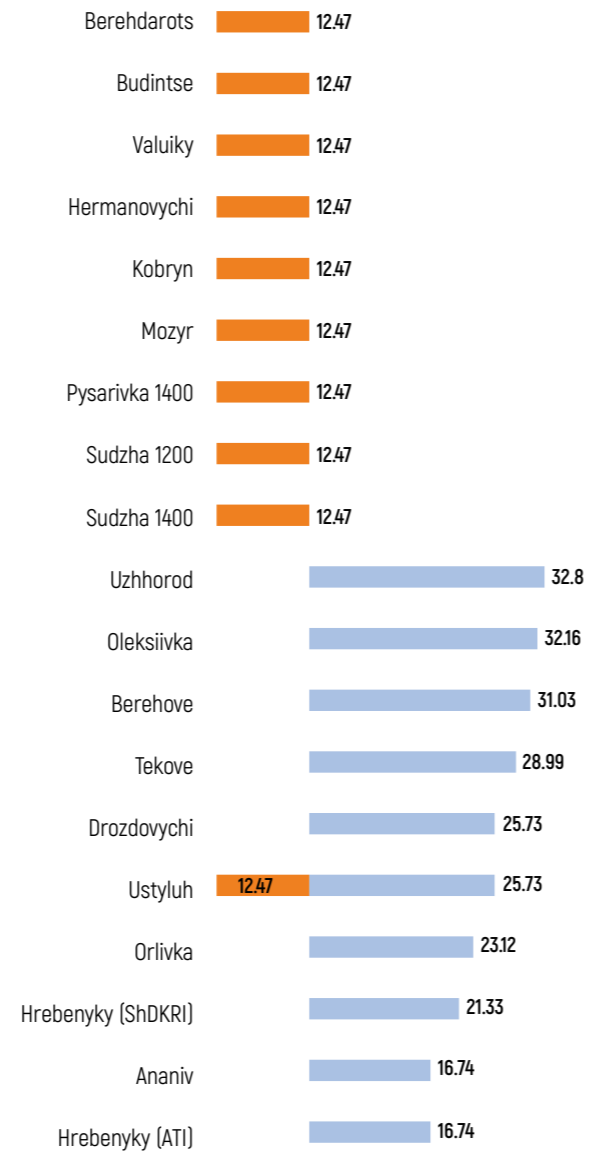
through the trunk and distribution pipelines to Ukrainian consumers, without VAT, UAH/tcm⁶³



- Tariff for consumers whose own gas pipelines are directly connected to the trunk pipelines, UAH/tcm
- The weighted average tariff for natural gas distribution services, UAH/tcm
- The weighted average tariff for natural gas transportation through trunk pipelines for Ukrtransgaz JSC, UAH/tcm
- Common tariff for natural gas transportation through trunk pipelines for consumers of Ukraine, UAH/tcm

Tariffs for the natural gas transportation through trunk pipelines for entry points to and exit points from the GTS, from 01.01.2016, without VAT, USD / tcm per day⁶⁴

for entry points to and exit points from the GTS, from 01.01.2016, without VAT, USD / tcm per day⁶⁴



- Tariff for entry point, USD/tcm per day
- Tariff for exit point, USD/tcm per day



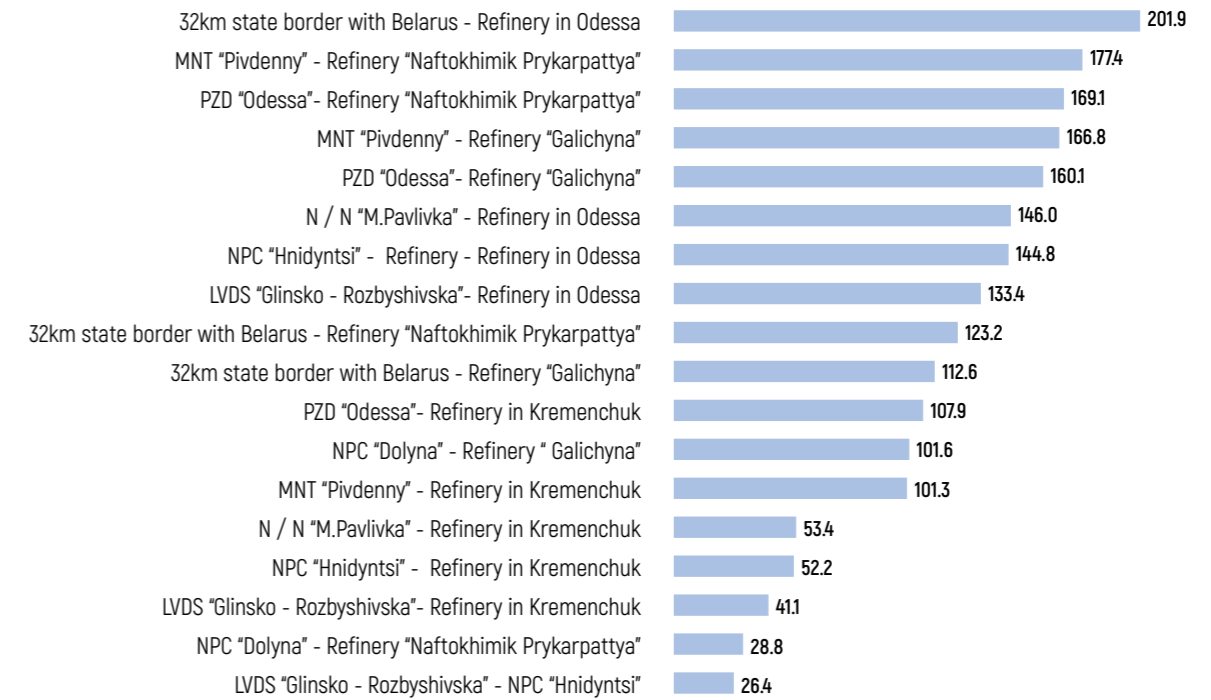
Photo: Naftogaz of Ukraine

⁶³ Resolution of NEURC No 3159 dated 29.12.2015, <https://zakon.rada.gov.ua/rada/show/v3159874-15>

⁶⁴ Resolution of NEURC No 3159 dated 29.12.2015, <https://zakon.rada.gov.ua/rada/show/v3159874-15>

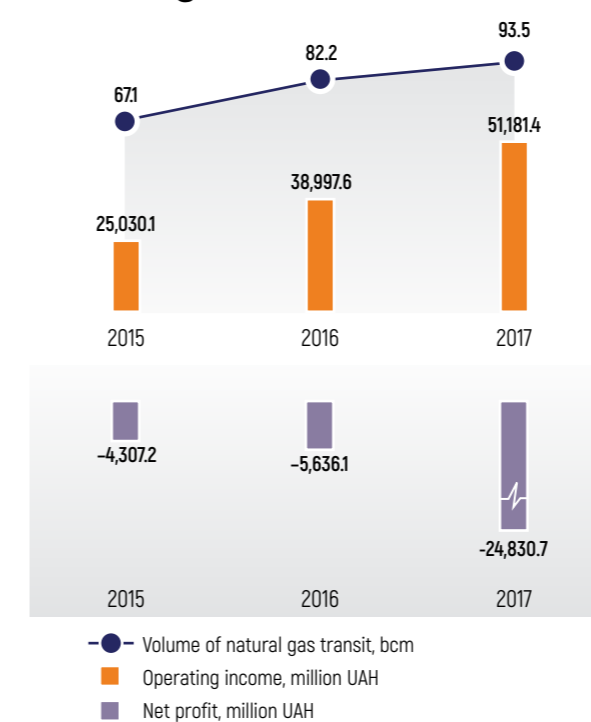
Tariffs for oil transportation through the trunk pipelines of Ukrtransnafta JSC in 2017, without VAT, UAH/t netto⁶⁵

of Ukrtransnafta JSC in 2017, without VAT, UAH/t netto⁶⁵

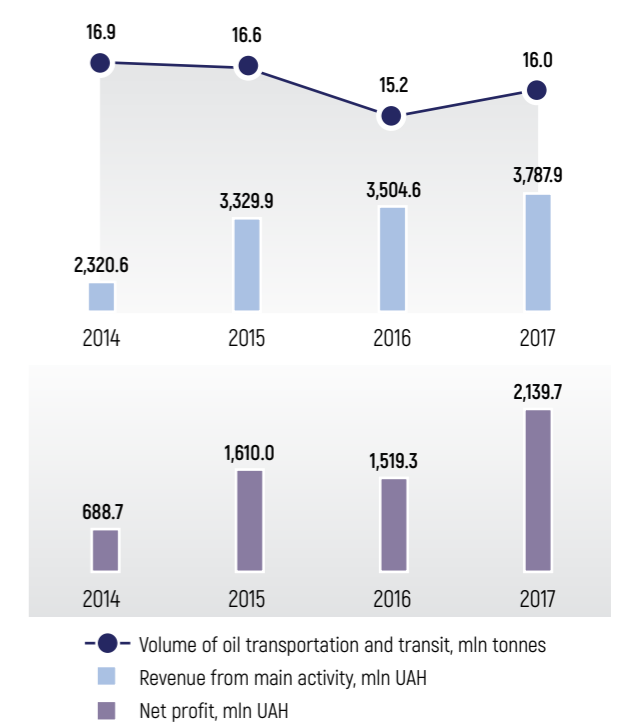


Income from operating activities and net profit (loss) of oil and gas transportation system

Ukrtransgaz JSC^{66, 67}



Ukrtransnafta JSC⁶⁸



⁶⁵ Resolution of NEURC No 2362 dated 23.12.2016, <https://www.nerc.gov.ua/?id=22883>

⁶⁶ Financial Statements of Ukrtransgaz JSC 2016 and 2017: <http://utg.ua/utg/about-company/reports.html>

⁶⁷ Net profit (loss) and income of Ukrtransgaz JSC in 2016 were adjusted in the 2017 financial statements by decision of an independent auditor

⁶⁸ Financial Statements of Ukrtransnafta JSC for 2015-2017: <https://www.ukrtransnafta.com/dokument/>

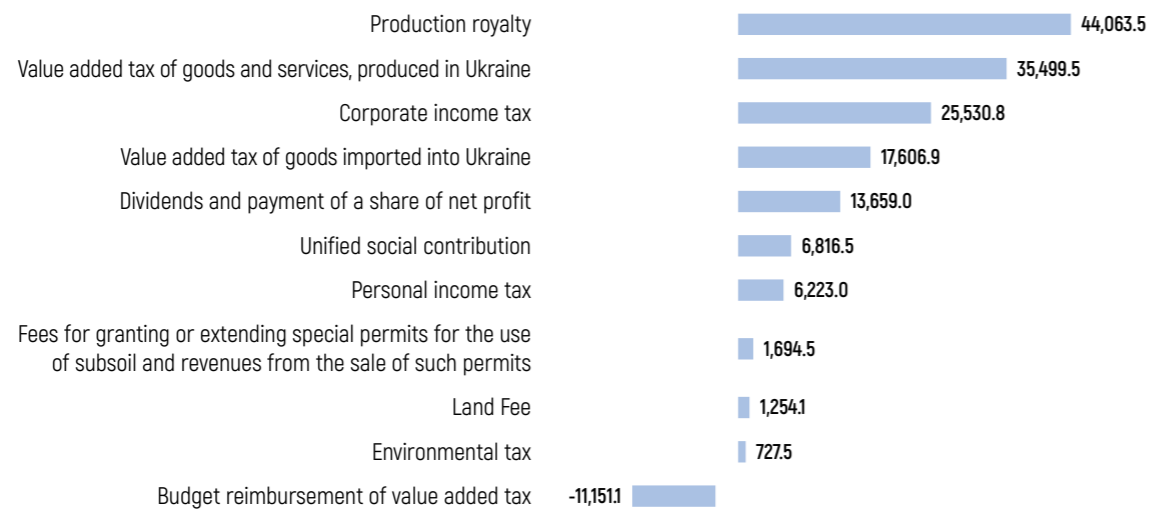
TAX AND OTHER PAYMENTS OF EXTRACTIVE COMPANIES



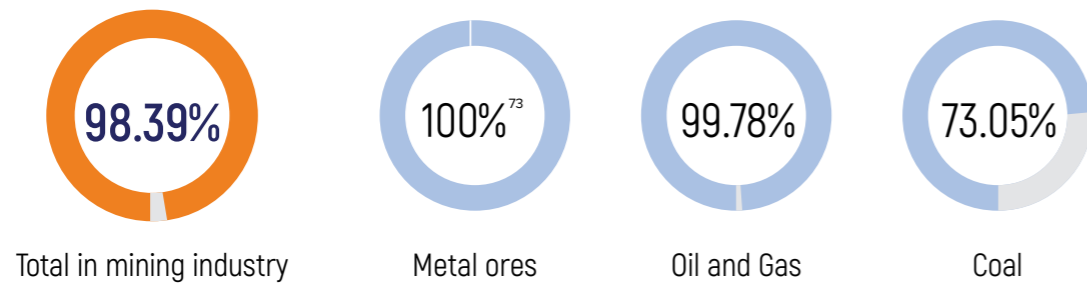
Extractive companies' payments to the government^{69,70} in 2017, mln UAH⁷¹



Extractive companies' payments to the government, per material types of payment in 2017, mln UAH⁷²



The share of government revenues that were reconciled in 2017



⁶⁹ For the purposes of reconciliation of the payments, the companies whose activities is categorized as Crude Oil Production, Natural Gas Production, Transportation of Oil and Natural Gas were grouped in one category - Oil and gas. The companies whose activities is categorized as Iron Ore Mining, Manganese Extraction and Titanium Ore Mining, were grouped in one category - Metal Ores

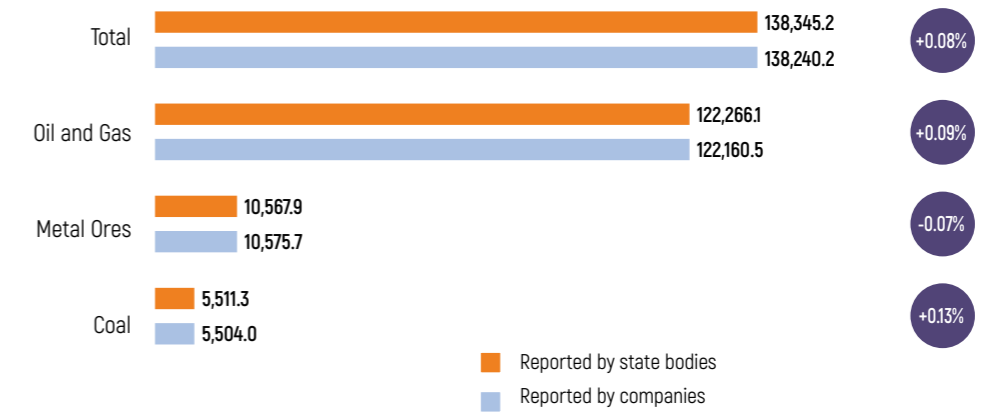
⁷⁰ Extractive companies mean all companies of extractive industries covered by the reconciliation, the list of which was collected based on the database of special permits of Derzhgeonadra

⁷¹ According to the data of the state bodies (State Tax Service, Ministry of Economy, Derzhgeonadra)

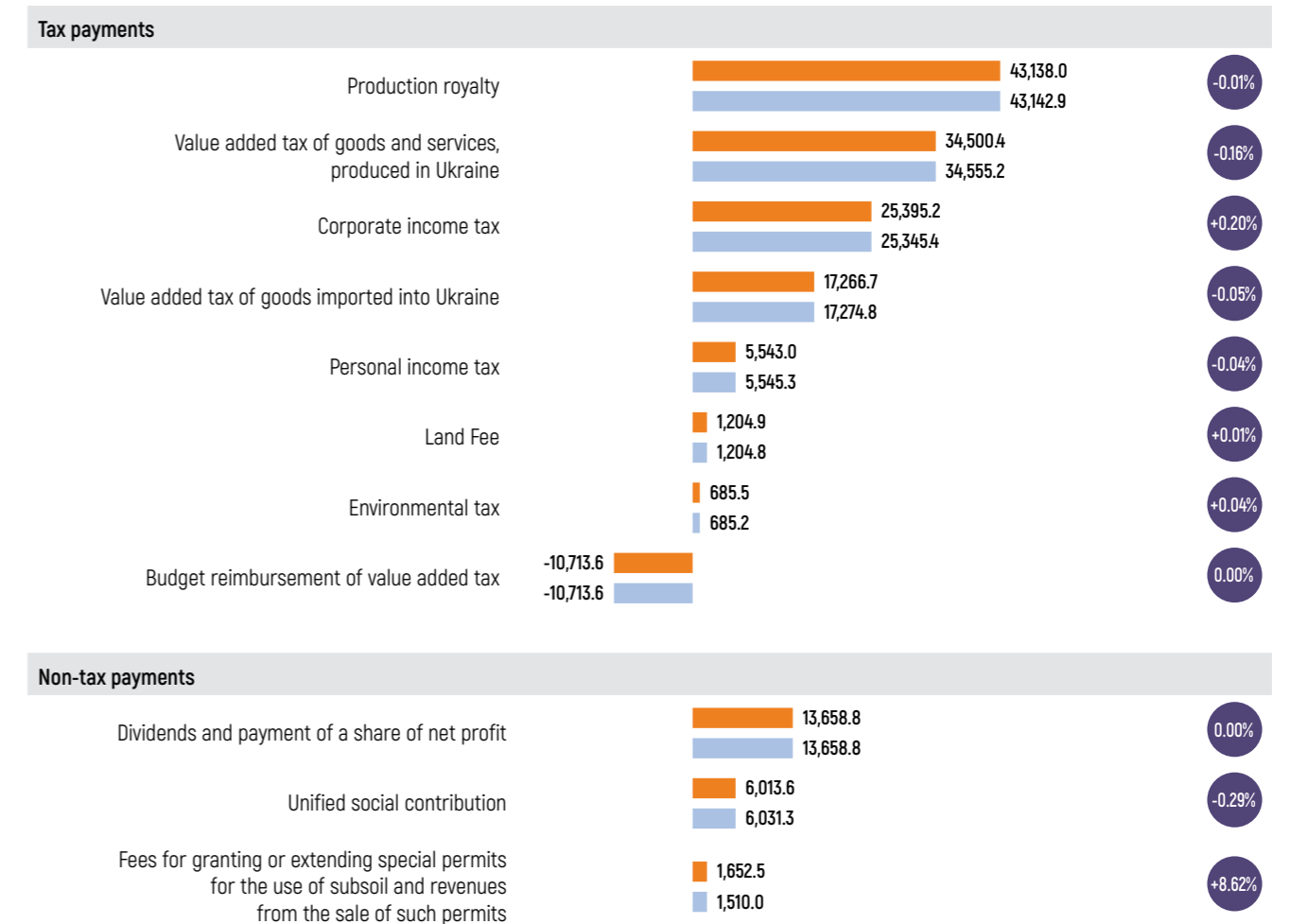
⁷² According to the data of the state bodies (State Tax Service, Ministry of Economy, Derzhgeonadra)

⁷³ Percentage of reconciliation of payments from companies of metal ores mining industry exceeds 100% (100,45%) since the total revenues from one company that did not provide information and for which no reconciliation was carried out have negative value (the amount of budget reimbursement of value added tax exceeds the amount of other payments). Therefore, mathematically, the ratio of revenues from the reconciled companies exceeds the total revenues from all reporting companies of the metal ores mining industry

Reconciliation of revenues, per extractive industries in 2017, mln UAH



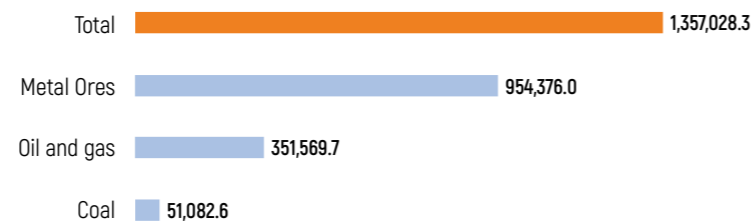
Reconciliation of revenues in 2017, per material type of payment, mln UAH



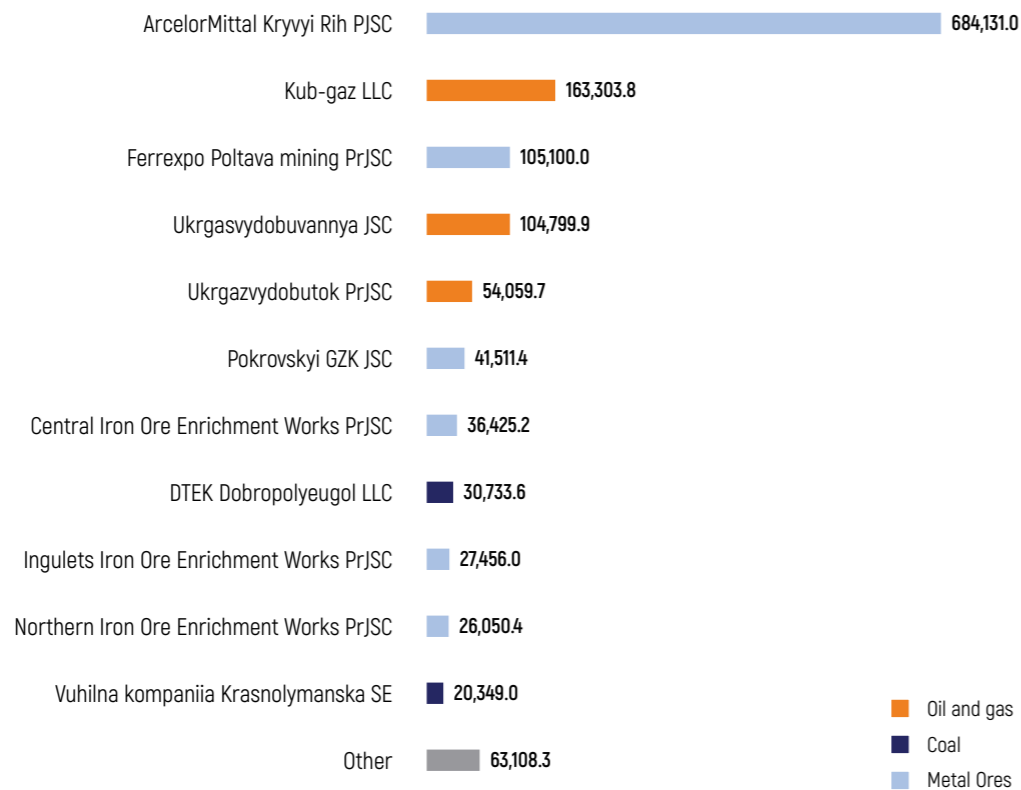
SOCIAL AND CHARITABLE PAYMENTS



Social and charitable payments
made by the extractive companies in 2017, thousand UAH



Companies with the largest social and charitable payments in 2017,
thousand UAH



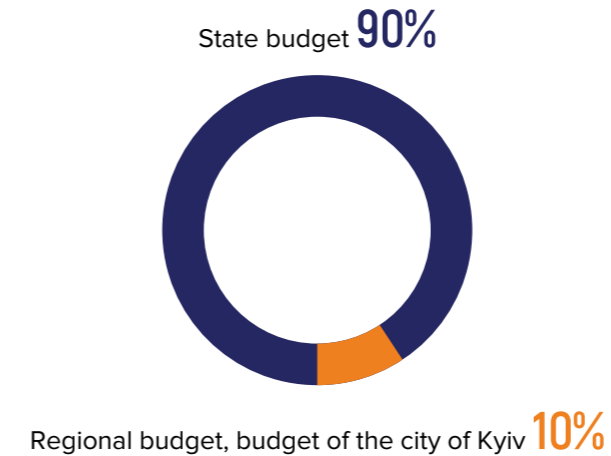
Oil and gas
Coal
Metal Ores

FISCAL REGIME FOR EXTRACTIVE INDUSTRY IN 2017

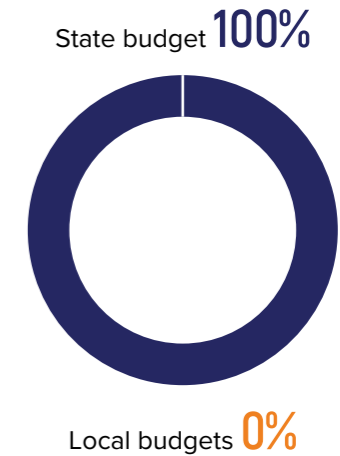


Allocation of taxes between the budgets of various levels
(general Budget Code rule)

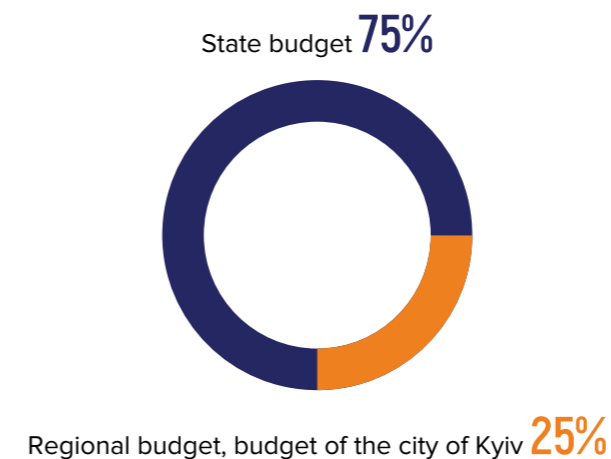
Corporate income tax



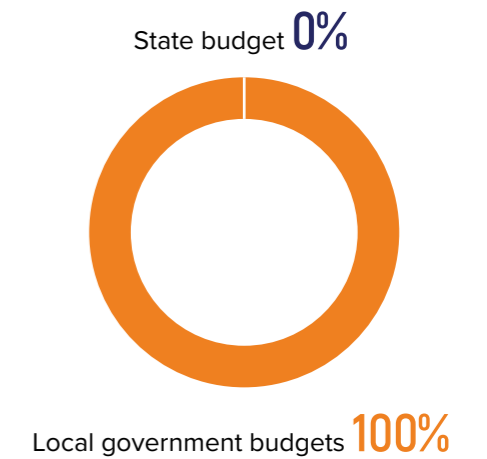
Production royalty for hydrocarbons



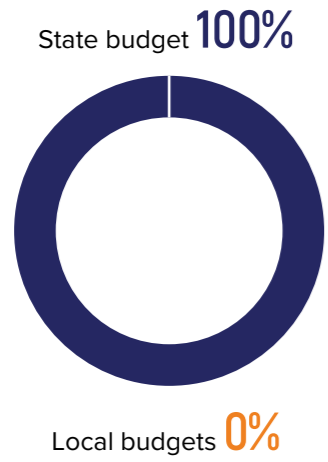
Production royalty for non-hydrocarbon minerals of national importance



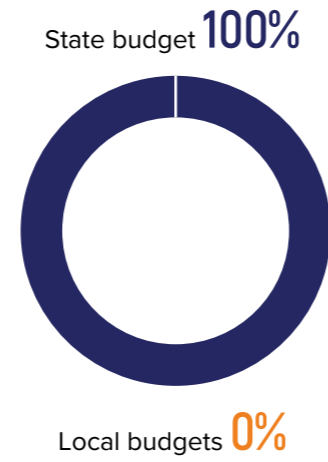
Non-production royalty



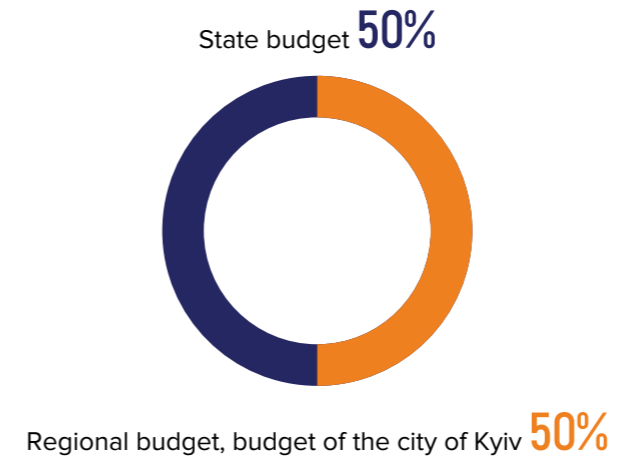
Royalty for transportation of petroleum and petroleum products



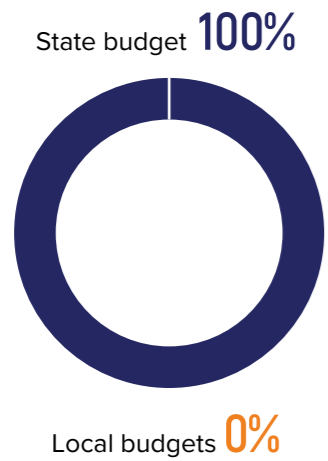
VAT



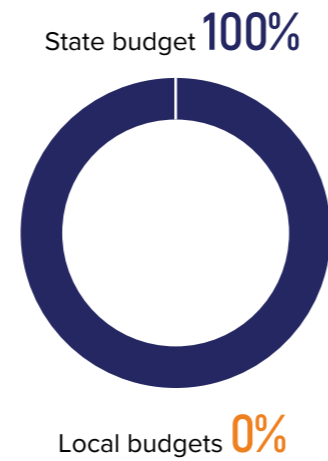
Special water use levy



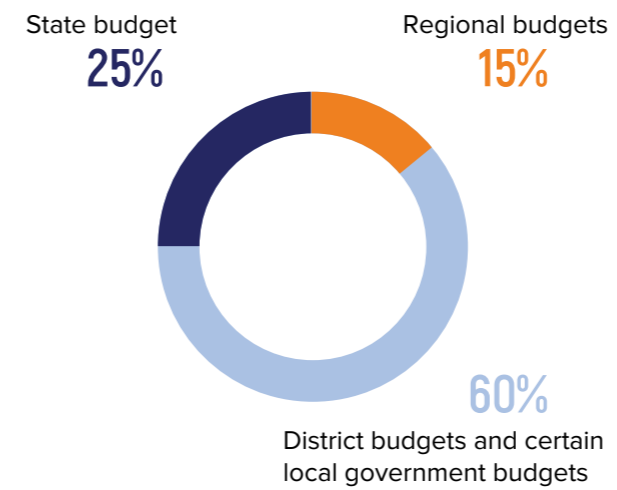
Customs duty



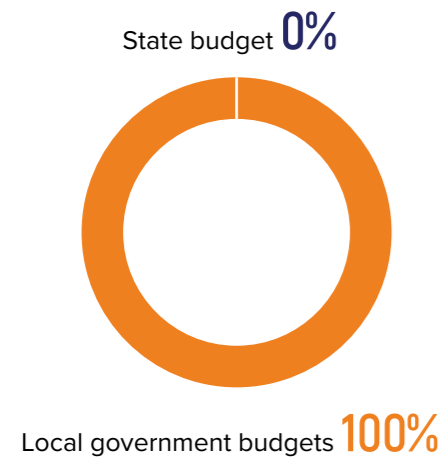
Military levy



Personal income tax



Land fee and property tax on property other than land



Environmental tax

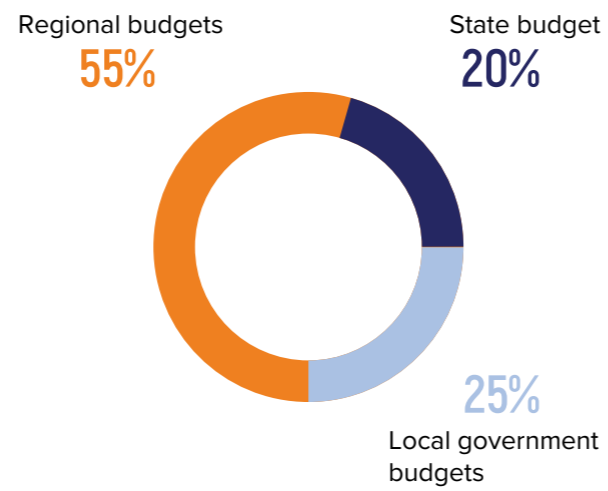


Photo: Envato Elements

GENERATION OF GOVERNMENT REVENUES FROM EXTRACTIVE INDUSTRIES BY THE REGIONS OF UKRAINE, MLN UAH

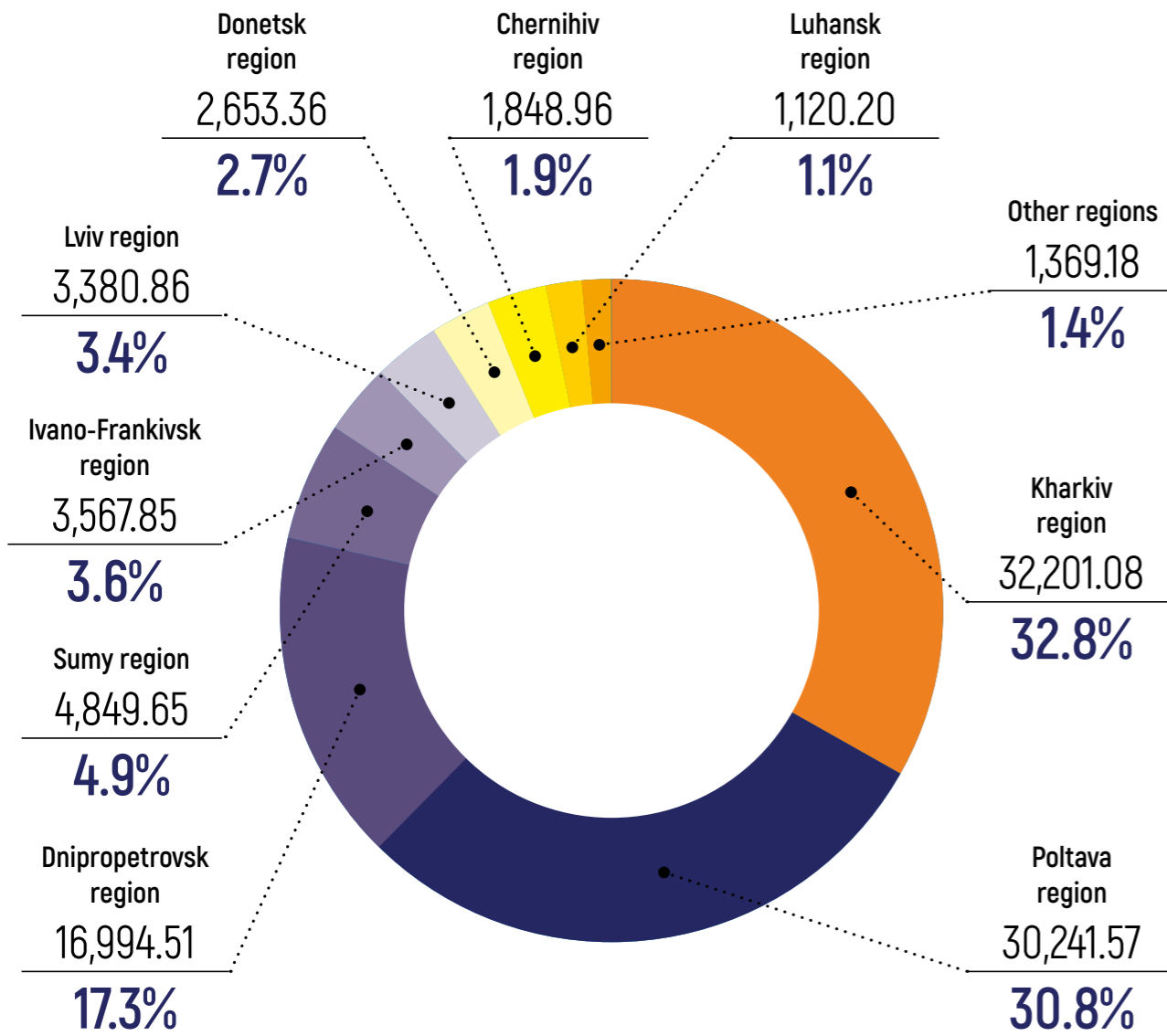


Photo: Envato Elements

 **Extractive companies that provided information for reconciliation**

 **Extractive companies that didn't provide information for reconciliation**

OIL AND GAS

1	Ukrasvydobuvannya JSC
2	Naftogaz of Ukraine NJSC
3	Ukrnafta PJSC
4	Naftogazvydobuvannya PrJSC
5	Energy Service Company Esco-Pivnich LLC
6	Vydobuvna kompaniia Ukrnaftoburinnia PrJSC
7	Natural resources PrJSC
8	Poltava Petroleum Company JV
9	Kub-gaz LLC
10	Ukrasvydobutok PrJSC
11	Persha ukraiinska gazonaftova kompaniia LLC
12	Representative Office of Regal Petroleum Corporation Limited
13	Nadra-Geoinvest LLC
14	Energia-95 LLC
15	Systemoilengeryng LLC
16	Joint Venture Ukrkarpatoil LTD LLC
17	Kashtan Petroleum LTD JV
18	Prom-Energo Product LLC
19	Nordik Private Enterprise
20	Ukrtransgaz JSC
21	Ukrtransnafta JSC

1	Joint activity agreement of 28/11/2000 No. 1-ДЗ1/008/2000 – authorized entity Poltava branch of Devon PrJSC [26002442]
2	Joint activity agreement of 01/01/1999 No. 35/4 – authorized entity Hals-K PrJSC [31566427]

METAL ORES

1	ArcelorMittal Kryvyi Rih PJSC
2	Northern Iron Ore Enrichment Works PrJSC
3	Southern Mining Factory JSC
4	Central Iron Ore Enrichment Works PrJSC
5	Ferrexpo Poltava mining PrJSC
6	Ingulets Iron Ore Enrichment Works PrJSC
7	Krivoj Rog's Iron-Ore Combine PJSC
8	The foreign investment enterprise Zaporizhzhia iron ore industrial complex PrJSC
9	Ferrexpo Yeristovo mining LLC
10	United Mining and Chemical Company JSC
11	Pokrovskiy GZK JSC
12	Marganets GZK JSC

1	Suha Balka PrJSC
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COAL

1	DTEK Pavlogradugol PrJSC
2	DTEK Dobropolyeugol LLC
3	Selydivuhillia SE
4	Lvivuhillia SE
5	Vuhilna kompaniia Krasnolymanska SE
6	Myrnohradvuhillia SE
7	Lysychanskvuhillia PJSC
8	Shakhtoupravlinnia Pivdenodonbaske No 1 SE
9	Toretiskvuhillia SE
10	Mine named after M. S. Surgai SE

1	Shakhtoupravlinnia Pokrovske PJSC
2	DTEK Mine Komsomolets Donbassa PrJSC
3	DTEK Rovenkyanthracite LLC
4	DTEK Sverdlovanthracite LLC
5	Pervomaiskvuhillia SE
6	Krasnodonvuhillia PrJSC
7	DV Naftohazovydobuvna kompaniia LLC

2017

UKRAINE EITI REPORT

THE ABBREVIATED VERSION

Національний Звіт ІПВГ України 2017 та його Скорочена версія підготовлені компанією EY.

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Дизайн Звіту – Top Lead

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