

CABINET OF MINISTERS OF UKRAINE

DECREE

from 2015 r. №

Kiev

On making amendments and declaring them invalid, some acts of the Cabinet of Ministers of Ukraine

The Cabinet of Ministers of Ukraine **resolves:**

1. Submit to the Cabinet of Ministers of Ukraine of 12 April 2000 r. № 639 "On approval of the method of calculation of concession fees" (Official Bulletin of Ukraine, 2000., № 15, p. 622, 2004 r., № 19, p. 1322 ; 2011 r., № 79, p. 2909, 2013 r., № 76, p. 2816), changes in balance.

2. To recommend to the executive authorities and local self-government (kontsesiyedavtsem) review concluded concession contracts in the definition of the concession fee based method of calculating concession fees approved by this Resolution.

3. To declare invalid:

Cabinet of Ministers of Ukraine of 26 July 2001 r. № 868 "On Amendments to the Cabinet of Ministers of Ukraine of 12 April 2000 g. N 639 and approved the calculation of payments for granting a concession wind power" (Official Bulletin of Ukraine, 2001, № 31 , p. 1395);

Cabinet of Ministers of Ukraine of 12 March 2003 r. № 319 "On Approval of the method of calculating payments for the concession to build and operate highways" (Official Bulletin of Ukraine, 2003, № 11, p. 486).

Prime Minister of Ukraine Arseniy Yatsenyuk

APPROVED

Cabinet of Ministers of Ukraine
number of

CHANGES

**made to the Cabinet of Ministers of Ukraine on April 12,
2000 r. № 639**

1. Item 4 Resolution to exclude.

2. Method of calculation of concession fees approved by this resolution, to read as follows:

"APPROVED

Cabinet of Ministers of Ukraine

2000 of April 12, r. № 639

(as amended by Resolution of the

Cabinet of Ministers of Ukraine

from №)

METHOD

calculation of concession fees

1. A concession fee for the right to control (operation) property companies, their business units, which are integral property complex or system of integral property complexes used to ensure a complete cycle of production (works, services) is determined by the concession tender results calculated and one the following ways:

1) given the cost of the concession object on the results of its evaluation conducted in accordance with the law on the assessment of property, property rights and professional valuation activities, rates and concession fee, which is determined according to this method. The calculation of concession fee based on a formula:

$$K_{\text{пл}} = \frac{B_{\phi} \times X\%}{n},$$

,

where B_{ϕ} - value given a concession object, adjusted for inflation over the same period; $X\%$ - the rate of concession fees as a percentage; n - the reporting period (quarter (4) / year (1)).

$$B_{\phi} = B_{\sigma} \times I_k$$

where B_{σ} - value given a concession object on the results of its evaluation (revaluation), held in accordance with the law on the assessment of property, property rights and professional valuation activities; I_k - index of inflation from the date of the assessment (reassessment) of the concession to the moment of granting concession fee for the reporting period;

2) the share (in percent) of net income from sales of products (goods and services) implementation of the concession with the amount of fixed concession fee determined by the results of the concession tender.

The calculation of concession fee based on a formula:

$$K_{\Pi\Lambda} = \Delta_q \times X\% + \Phi_{\Pi\Lambda},$$

where Δ_q - net sales of products (goods and services) implementation of the concession of the respective reporting period (quarter / year); $X\%$ - the rate of concession fees as a percentage; $\Phi_{\Pi\Lambda}$ - the sum of the fixed concession fee determined by the results of the concession tender;

3) taking into account the cost of the concession object on the results of its evaluation conducted in accordance with the law on the assessment of property, property rights and professional valuation activities and the share (in percent) of net income from the sale of goods (works, services) from of concession activities. The calculation of concession fee based on a formula:

$$K_{\Pi\Lambda} = \frac{B_{\phi} \times X_1\%}{n} + \Delta_q \times X_2\%,$$

where B_{ϕ} - value given a concession object adjusted for inflation over the same period; $X_1\%$ and $X_2\%$ - the rates concession fees as a percentage; n - the reporting period (quarter (4) / year (1)); Δ_q - net income from sales of products (goods and

services) implementation of the concession of the respective reporting period (quarter / year).

The size of concession fee rate ($X\% \times 1\% \times 2\%$) is determined by the results of the concession conessor considering the profitability respective spheres of economic activity for the activity in which the object of state or municipal property granted in concession (the higher the rate of return - the higher the percentage concession fee), and the size of investment in the concessionaire of the concession (the more the concessionaire invests in object - the lower the percentage concession fee).

Select the method of calculation of concession fees carried by conessor independently taking into account the scope of economic activities to the activities in which the object of state or municipal property granted in concession.

3. The concession fee for the right to complete construction of the facility under construction or creation (construction) new object is calculated as a proportion (percentage) of net income from sales of products (goods and services) implementation of the concession business and established since concessionaire obtaining income from the operation of the concession, but no later than six months after the facility maintenance, the conditions of the concession agreement.

The calculation of concession fee based on a formula:

$$K_{\text{п.л}} = \bar{Д}_q \times X\% + \Phi_{\text{п.л}},$$

where $\bar{Д}_h$ - net sales of products (goods and services) implementation of the concession of the respective reporting period (quarter / year); $\Phi_{\text{п.л}}$ - the amount of the fixed payment determined by the results of the concession tender.

The size of concession fee rate ($X\%$) is determined by the results concession tender on the basis of the profitability respective spheres of economic activity, for activities in which the object state or municipal property granted in concession (the higher the rate of return - the higher the percentage of concession fee) and the size of investment in the concessionaire of the concession (the more the concessionaire invests in object - the lower the percentage concession fee).

4. The terms and subject to the concession fee determined in the concession contract based on the fact that making concession payments should be made in 5

days from the date fixed for the submission of quarterly financial statements and for the IV quarter - 10 days from the date fixed for submission of annual financial statements.

In the case of a concession facility under construction or right to create (build) new facility concession payments made after receiving the concessionaire of revenue from the operation of the concession, but no later than six months after the date of its commissioning, The conditions of the concession agreement.

If the temporary release of the concessionaire under the terms of the concession agreement on payment of concession fees for new objects created (built) concessionaire pursuant to the concession contract at his own expense, concession payments are made from the date specified in the concession contract.