



# Report on Payments to Governments for Extractive Activities

For year ended 31 December 2017



## Introduction

This Report on Payments to Governments for Extractive Activities (“the Report”) has been prepared in line with the EU Accounting (2013/34/EU) and Transparency (2004/109/EU) Directives as amended and as transposed into Irish Law. It has been prepared on a consolidated basis and includes relevant payments made by subsidiary undertakings of CRH plc (CRH).

The Report is available on the CRH website at [www.crh.com](http://www.crh.com) and has been filed with the Irish Companies Registration Office.

## About CRH

CRH is a leading global diversified building materials group, employing c.85,000 people at c.3,600 operating locations in 32 countries worldwide. CRH is the largest building materials company in North America and the second largest worldwide. CRH has leadership positions in Europe as well as established strategic positions in the emerging economic regions of Asia and South America. CRH is committed to improving the built environment through the delivery of superior materials and products for the construction and maintenance of infrastructure, housing and commercial projects. A Fortune 500 company, CRH is a constituent member of the FTSE 100 index, the EURO STOXX 50 index, the ISEQ 20 and the Dow Jones Sustainability Index (DJSI) Europe. CRH’s American Depositary Shares are listed on the NYSE.

For more information visit [www.crh.com](http://www.crh.com)

## Basis/Scope

The Report covers the period 1 January 2017 to 31 December 2017 and relates to payments to governments for extractive activities as defined in the above referenced legislation. For subsidiary undertakings that were acquired by CRH during the reporting year, only payments made in relation to post-acquisition extractive activities are included. Equity-accounted investments, including joint ventures and associated undertakings, are excluded from the scope of the Report.

Payments made by each of CRH’s subsidiary undertakings are measured using the currency of the primary economic environment in which the entity operates. Payments made in non-euro currencies have been translated into euro using the average exchange rates for the relevant year. A monetary value was assigned to any in-kind payments at a fair market value at the time of payment.

As set out in the relevant legislation, a materiality threshold for disclosure of €100,000 (or euro equivalent) was applied to payments or a series of related payments.

Where a single payment relates to both extractive and non-extractive activities, a ratio has been applied to enable the reporting of the portion of the payment related to extractive activities only within the Report.

Certain taxes including consumption taxes, personal income taxes and sales taxes such as value-added-tax are excluded from the scope of the legislation. Similarly, any charitable donations are excluded.

## Activities

Extractive activities are defined as activities involving the exploration, prospection, discovery, development and extraction of minerals or other materials. For CRH, the relevant extractive categories as defined within the relevant legislation include:

- Quarrying of stone, sand and clay.
- Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate.
- Operation of gravel and sand pits; mining of clays and kaolin.
- Other mining and quarrying not elsewhere classified.

## Government

The term “Government” includes payments for extractive industries made to any national, federal, regional, state, province, county, district, municipal, local or equivalent authority of a country, and includes a department, agency or entity that is state-owned or is a subsidiary of a government.

## Projects

A project is defined as the operational activities governed by a single contract, licence, lease or similar legal agreement. Where a series of such agreements are substantially interconnected, they should be treated as a single project for the purpose of establishing reporting requirements.

## Payments

Payment categories and a description of each category is provided as follows:

- **Taxes:** This category includes taxes paid to governments on income, profits or production related to extraction activities as defined. Payments are reported net of refunds. Consumption taxes, personal income taxes, sales taxes, VAT, property and environmental taxes are excluded.
- **Royalties:** This category includes payments to a government for the rights to extract minerals or other materials, typically at a set percentage of revenue less any deductions that may be taken.
- **Licence fees, rental fees, entry fees and other considerations for licences and/or concessions:** This category includes license fees, surface or rental fees, and other consideration for licenses and/or concessions paid to a government for access to the area where extractive operations are conducted.
- **Infrastructure improvements:** This category includes payments to a government for local development, including the improvement of infrastructure, not directly necessary for the conduct of extractive operations but mandatory pursuant to the terms of a production sharing contract or to the terms of a law relating to the CRH subsidiary undertaking’s activities.
- **Production entitlements:** This category includes the host government’s share of production which is usually outlined in a production sharing agreement. It does not include the working interest production share of government-owned companies where said companies are acting as partners in a joint venture. For the financial year to which the Report relates, CRH did not make relevant payments in this category.
- **Dividends:** This category includes dividend payments other than dividends paid to a government as an ordinary shareholder of CRH or one of its subsidiary undertakings unless paid in lieu of production entitlements or royalties. For the financial year to which the Report relates, CRH did not make relevant payments in this category.
- **Bonuses:** This category includes bonuses paid to a government for and in consideration of signature, discovery, production, awards, grants and transfers of extraction rights. This also includes bonuses related to achievement or failure to achieve certain production levels or certain targets, and discovery of additional mineral reserves/deposits. For the financial year to which the Report relates, CRH did not make relevant payments in this category.

## Overview

Country	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000	TOTAL €'000
Belgium	-	-	150	-	150
Brazil	177	-	-	-	177
Canada	2,107	-	1,881	-	3,988
Finland	127	1,245	-	-	1,372
France	2,689	739	100	-	3,528
Germany	5,784	329	-	-	6,113
Ireland	3,415	-	152	-	3,567
Isle of Man	-	150	-	-	150
Netherlands	-	-	300	-	300
Philippines	1,608	-	-	353	1,961
Poland	495	1,356	299	-	2,150
Romania	137	2,518	-	-	2,655
Serbia	-	278	-	-	278
Slovakia	109	229	-	-	338
Switzerland	6,230	3,532	-	-	9,762
Ukraine	371	-	843	-	1,214
United Kingdom	122,094	3,520	1,282	-	126,896
United States	54,199	1,320	301	-	55,820
<b>Total</b>	<b>199,542</b>	<b>15,216</b>	<b>5,308</b>	<b>353</b>	<b>220,419</b>

## Belgium

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Havenbedrijf Gent	-	-	150	-
Total Regional/Local	-	-	150	-

## Brazil

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Agência Nacional De Mineração	177	-	-	-
Total Regional/Local	177	-	-	-

## Canada

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Conservation Halton	-	-	764	-
Mrc De Marguerite D'Youville	627	-	-	-
Municipalité Saint Jacques Le Mineu	216	-	-	-
Ontario Aggregate Resources Corporation	-	-	954	-
Regional Municipality of Halton	-	-	163	-
Ville De Laval	904	-	-	-
Ville De Mirabel	360	-	-	-
<b>Total Regional/Local</b>	<b>2,107</b>	<b>-</b>	<b>1,881</b>	<b>-</b>

## Finland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
City of Espoo	-	785	-	-
City of Lahti	-	199	-	-
City of Nokia	-	261	-	-
<b>Total Regional/Local</b>	-	<b>1,245</b>	-	-

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Tax Administration	127	-	-	-
<b>Total National</b>	<b>127</b>	-	-	-
<b>Total</b>	<b>127</b>	<b>1,245</b>	-	-



## France

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Departement De L'aisne	110	-	-	-
Mairie De Saint-Benoit	-	-	100	-
Office National Des Forets	-	104	-	-
Tresorerie De Bar Sur Aube	-	104	-	-
Tresorerie De Langres	-	117	-	-
Tresorerie De Port Sur Saone	-	127	-	-
Tresorerie De Sennecey Le Grand	-	101	-	-
Tresorerie Rosheim	-	186	-	-
<b>Total Regional/Local</b>	<b>110</b>	<b>739</b>	<b>100</b>	<b>-</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Direction Générale Des Douanes Et Droits Indirects	1,488	-	-	-
Direction Générale Des Finances Publiques	1,091	-	-	-
<b>Total National</b>	<b>2,579</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2,689</b>	<b>739</b>	<b>100</b>	<b>-</b>

## Germany

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Landratsamt Saalekreis	-	149	-	-
Lower Saxony Forest District	-	180	-	-
<b>Total Regional/Local</b>	-	329	-	-

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Finanzamt (tax office) Duisburg-Süd	5,595	-	-	-
German tax authorities	189	-	-	-
<b>Total National</b>	5,784	-	-	-
<b>Total</b>	5,784	329	-	-

## Ireland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Clare County Council	206	-	-	-
Cork County Council	953	-	-	-
Fingal County Council	199	-	-	-
Kilkenny County Council	184	-	-	-
Limerick County Council	217	-	-	-
Mayo County Council	119	-	-	-
Meath County Council	295	-	-	-
South Dublin County Council	1,107	-	152	-
Tipperary County Council	135	-	-	-
<b>Total Regional/Local</b>	<b>3,415</b>	<b>-</b>	<b>152</b>	<b>-</b>

## Isle of Man

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Department of Economic Development	-	150	-	-
Total National	-	150	-	-

## Netherlands

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Rijksvastgoedbedrijf	-	-	300	-
Total Regional/Local	-	-	300	-

## Philippines

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Barangay Minuyan, Norzagaray, Bulacan	-	-	-	136
Barangay San Mateo, Norzagaray, Bulacan	-	-	-	114
Province of Iligan	-	-	-	103
Provincial Treasurer of Bulacan	481	-	-	-
<b>Total Regional/Local</b>	<b>481</b>	<b>-</b>	<b>-</b>	<b>353</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bureau of Internal Revenue	1,127	-	-	-
<b>Total National</b>	<b>1,127</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,608</b>	<b>-</b>	<b>-</b>	<b>353</b>

## Poland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
First Masovian Tax Office Warsaw	495	-	-	-
Municipal And Communal Office In Ozarow	-	395	-	-
National Fund for Environmental Protection Water Mgt	-	292	-	-
Starostwo Powiatowe/Urząd Miasta	-	-	178	-
Swietokrzyskie Volvodeship Marshal's Office	-	-	121	-
Urząd Gminy	-	399	-	-
<b>Total Regional/Local</b>	<b>495</b>	<b>1,086</b>	<b>299</b>	<b>-</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
National Fund for Environmental Protection Water Mgt	-	270	-	-
<b>Total National</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>495</b>	<b>1,356</b>	<b>299</b>	<b>-</b>

## Romania

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
National Agency for Fiscal Administration	137	2,518	-	-
<b>Total National</b>	<b>137</b>	<b>2,518</b>	<b>-</b>	<b>-</b>



## Serbia

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Ministry of Natural Resources and Spatial Planning	-	163	-	-
<b>Total Regional/Local</b>	-	163	-	-

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Ministry of Agriculture and environmental protection	-	115	-	-
<b>Total National</b>	-	115	-	-
<b>Total</b>	-	278	-	-

## Slovakia

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Mining Bureau	-	229	-	-
Tax Office	109	-	-	-
<b>Total National</b>	<b>109</b>	<b>229</b>	<b>-</b>	<b>-</b>

## Switzerland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Canton De Neuchatel	308	-	-	-
Commune de Corpataux	118	-	-	-
Commune de Hauterive	117	-	-	-
Finanz- und Steuerverwaltung Däniken	-	123	-	-
Gemeinde Auenstein	-	410	-	-
Gemeinde Niederbipp	-	1,288	-	-
Gemeinde Veltheim	-	233	-	-
Impot Federal Direct La Chaux-de-Fonds	247	-	-	-
Kantonales Steueramt Bern	676	-	-	-
Kantonales Steueramt des Kantons Zürich	204	-	-	-
Kantonales Steueramt Nidwalden	-	495	-	-
Service Cantonal Des Contributions Fribourg	421	-	-	-
Steueramt Der Gemeinde Staufen	-	242	-	-
Steueramt Der Gemeinde Wil	428	741	-	-
Steueramt Niederbipp	127	-	-	-
Steuerverwaltung des Kantons Aargau	3,207	-	-	-
Steuerverwaltung Des Kantons Zug	377	-	-	-
<b>Total Regional/Local</b>	<b>6,230</b>	<b>3,532</b>	<b>-</b>	<b>-</b>

## Ukraine

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
State Treasury of Ukraine	371	-	843	-
<b>Total Regional/Local</b>	<b>371</b>	<b>-</b>	<b>843</b>	<b>-</b>

## United Kingdom

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bassetlaw DC	138	-	-	-
Bolsover DC	574	-	-	-
Bridgend CB	205	-	-	-
Broadland DC	172	-	-	-
Central Beds UA	166	-	-	-
Charnwood BC	1,123	-	-	-
Cheshire East UA	164	-	-	-
Cheshire West & Chester UA	229	-	-	-
Colchester BC	205	-	-	-
Craven DC	672	-	-	-
Derbyshire Dales DC	437	-	-	-
Durham UA	343	-	-	-
East Lothian UA	941	-	-	-
Edinburgh UA	115	-	-	-
Fenland DC	160	-	-	-
Forest of Dean DC	133	-	-	-
Hambleton DC	124	-	-	-
Harborough DC	566	-	-	-
Herefordshire UA	143	-	-	-
High Peak BC	3,278	-	-	-
Lancaster CC	117	-	-	-
Lichfield DC	537	-	-	-

## United Kingdom

## Regional/Local - cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Malvern Hills DC	161	-	-	-
New Forest DC	195	-	-	-
Newark & Sherwood DC	249	-	-	-
North Kesteven DC	136	-	-	-
North Lanarkshire UA	213	-	-	-
North Somerset UA	285	-	-	-
Northumberland UA	359	-	-	-
North-West Leicestershire DC	282	-	-	-
Powys CC	413	-	-	-
Richmondshire DC	246	-	-	-
Sevenoaks DC	128	-	-	-
Shropshire UA	225	-	-	-
Solihull MBC	138	-	-	-
South Derbyshire DC	177	-	-	-
South Lanarkshire UA	190	-	-	-
St Albans DC	744	-	-	-
Staffordshire Moorlands DC	248	-	-	-
Vale of Glamorgan CB	1,012	-	-	-
Wiltshire UA	110	-	-	-
<b>Total Regional/Local</b>	<b>16,053</b>	<b>-</b>	<b>-</b>	<b>-</b>

## United Kingdom

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Crown Estate	-	3,115	1,282	-
Forestry Commission	-	405	-	-
Her Majesty's Revenue and Customs	106,041	-	-	-
<b>Total National</b>	<b>106,041</b>	<b>3,520</b>	<b>1,282</b>	<b>-</b>
<b>Total</b>	<b>122,094</b>	<b>3,520</b>	<b>1,282</b>	<b>-</b>

## United States

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Arkansas Department of Revenue	403		-	-
Berlin Charter Township	-	154	-	-
City of Rock Island	-	162	-	-
Connecticut Commissioner of Revenue Services	610		-	-
Franklin County	120	-	-	-
Idaho State Tax Commission	201	-	-	-
Kansas Department of Revenue	305	-	-	-
Maine Revenue Services	282	-	-	-
Michigan Department of Treasury	301	-	-	-
Mississippi Department of Revenue	135	-	-	-
New Hampshire Department of Revenue Administration	191	-	-	-
New York State Corporation Tax	574	-	-	-
New York State DEC Regulatory	-	-	301	-
North Carolina Department of Revenue	266	-	-	-
NYC Department of Finance	531	-	-	-
Pennsylvania Department of Revenue	126	-	-	-
School and Institutional Trust Land Administrator (State of Utah)	-	608	-	-



## United States

## Regional/Local - cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
State of Arkansas	223	-	-	-
State of Ohio	176	-	-	-
Tennessee Department of Revenue	259	-	-	-
Union County	122	-	-	-
Utah State Tax Commission	733	-	-	-
Vermont Department of Taxes	211	-	-	-
West Virginia State Tax Department	136	-	-	-
<b>Total Regional/Local</b>	<b>5,905</b>	<b>924</b>	<b>301</b>	<b>-</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bureau of Indian Affairs	-	396	-	-
IRS	48,294	-	-	-
<b>Total National</b>	<b>48,294</b>	<b>396</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>54,199</b>	<b>1,320</b>	<b>301</b>	<b>-</b>

