



# Report on Payments to Governments for Extractive Activities

For year ended 31 December 2018



## 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 the leading global diversified building materials business in the world, employing 90,000 people at 3,700 locations worldwide.

CRH manufactures and distributes a diverse range of superior building materials and products for use in the construction and maintenance of infrastructure, housing and commercial projects. CRH materials and products are used extensively, in construction projects of all sizes, across the world.

CRH is the largest building materials company in North America, with operations in 46 US states and 7 Canadian provinces. In Europe, CRH are the leader in building Materials, with operations across 22 countries. CRH also have strategic positions in Southeast Brazil and the developing economies of China, India and the Philippines in Asia.

A Fortune 500 company, CRH is a constituent of the FTSE 100 index, the EURO STOXX 50 index, the ISEQ 20 and the Dow Jones Sustainability Index (DJSI) Europe. CRH shares are listed in Dublin (Euronext) and in London (LSE), and the American Depositary Shares are listed in New York (NYSE).

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

## Basis/Scope

The Report covers the period 1 January 2018 to 31 December 2018 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 such as value-added-tax, personal income taxes and sales taxes 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 and personal income 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
Canada	2,338	-	1,182	-	3,520
Czech Republic	305	400	-	-	705
Finland	190	1,260	-	-	1,450
France	5,983	1,011	-	-	6,994
Germany	1,015	750	-	-	1,765
Ireland	2,713	-	300	-	3,013
Isle of Man	-	197	-	-	197
Philippines	973	-	-	120	1,093
Poland	3,415	1,611	334	-	5,360
Romania	421	2,498	-	-	2,919
Serbia	-	184	-	-	184
Slovakia	149	248	-	-	397
Spain	137	-	-	-	137
Switzerland	5,071	2,606	-	-	7,677
Ukraine	446	-	709	-	1,155
United Kingdom	115,048	4,028	1,683	-	120,759
United States	63,639	1,528	208	-	65,375
<b>Total</b>	<b>201,843</b>	<b>16,321</b>	<b>4,416</b>	<b>120</b>	<b>222,700</b>

## Canada

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Mrc De Marguerite D'Youville	473	-	-	-
Municipalité Saint Jacques Le Mineu	363	-	-	-
Ontario Aggregate Resources Corporation	-	-	895	-
Regional Municipality of Halton	-	-	287	-
Ville De Laval	421	-	-	-
Ville De Mirabel	351	-	-	-
<b>Total Regional/Local</b>	<b>1,608</b>	<b>-</b>	<b>1,182</b>	<b>-</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Canada Revenue Agency	730	-	-	-
<b>Total National</b>	<b>730</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2,338</b>	<b>-</b>	<b>1,182</b>	<b>-</b>

## Czech Republic

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Obvodní Banský Úřad Ostrava - Regional Mining Office	-	400	-	-
<b>Total Regional/Local</b>	-	400	-	-

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Finanční Úřad Pro Olomoucký Kraj - Územní Pracoviště V Zábrehu	305	-	-	-
<b>Total National</b>	305	-	-	-
<b>Total</b>	305	400	-	-

## Finland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
City of Espoo	-	1,059	-	-
City of Hamina	-	201	-	-
<b>Total Regional/Local</b>	-	<b>1,260</b>	-	-

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Tax Administration	190	-	-	-
<b>Total National</b>	<b>190</b>	-	-	-
<b>Total</b>	<b>190</b>	<b>1,260</b>	-	-

## France

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Trésorerie De L'Isle Sur Le Doubs	-	160	-	-
Tresorerie De Marchaux	-	170	-	-
Tresorerie De Montbeliard	-	170	-	-
Tresorerie De Port Sur Saone	-	164	-	-
Tresorerie De Sennecey Le Grand	-	111	-	-
Tresorerie Rosheim	-	236	-	-
<b>Total Regional/Local</b>	-	<b>1,011</b>	-	-

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Direction Générale Des Douanes Et Droits Indirects	2,004	-	-	-
Direction Générale Des Finances Publiques	3,979	-	-	-
<b>Total National</b>	<b>5,983</b>	-	-	-
<b>Total</b>	<b>5,983</b>	<b>1,011</b>	-	-



## Germany

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Elbingerode	265	-	-	-
Landratsamt Saalekreis	-	114	-	-
Lower Saxony Forest District	-	636	-	-
<b>Total Regional/Local</b>	<b>265</b>	<b>750</b>	<b>-</b>	<b>-</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
German Tax Authorities	750	-	-	-
<b>Total National</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,015</b>	<b>750</b>	<b>-</b>	<b>-</b>

## Ireland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Clare County Council	206	-	-	-
Cork County Council	1,002	-	-	-
Fingal County Council	202	-	-	-
Kilkenny County Council	-	-	127	-
Limerick County Council	221	-	-	-
Mayo County Council	116	-	-	-
Meath County Council	287	-	-	-
South Dublin County Council	531	-	173	-
Wicklow County Council	148	-	-	-
<b>Total Regional/Local</b>	<b>2,713</b>	<b>-</b>	<b>300</b>	<b>-</b>

## Isle of Man

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Department of Economic Development	-	197	-	-
<b>Total National</b>	-	197	-	-

## Philippines

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Barangay Minuyan, Norzagaray, Bulacan	-	-	-	120
<b>Total Regional/Local</b>	-	-	-	120

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bureau of Internal Revenue	973	-	-	-
<b>Total National</b>	-	-	-	-
<b>Total</b>	973	-	-	120

## Poland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
First Masovian Tax Office Warsaw	691	-	-	-
Municipal And Communal Office In Ozarow	-	476	-	-
Starostwo Powiatowe/Urząd Miasta	-	-	213	-
Swietokrzyskie Volvodeship Marshal's Office	-	-	121	-
Urząd Gminy	-	486	-	-
<b>Total Regional/Local</b>	<b>691</b>	<b>962</b>	<b>334</b>	<b>-</b>

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
National Fund for Environmental Protection and Water Management	-	649	-	-
Urząd Skarbowy	2,724	-	-	-
<b>Total National</b>	<b>2,724</b>	<b>649</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>3,415</b>	<b>1,611</b>	<b>334</b>	<b>-</b>

## Romania

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
National Agency for Fiscal Administration	421	2,498	-	-
<b>Total National</b>	<b>421</b>	<b>2,498</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	-	184	-	-
<b>Total Regional/Local</b>	-	184	-	-

## Slovakia

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Mining Bureau	-	248	-	-
Tax Office	149	-	-	-
<b>Total National</b>	<b>149</b>	<b>248</b>	<b>-</b>	<b>-</b>



## Spain

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Ayuntamiento De Galdames	137	-	-	-
<b>Total Regional/Local</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Switzerland

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Canton De Neuchatel	807	-	-	-
Gemeinde Auenstein	-	339	-	-
Gemeinde Niederbipp	100	907	-	-
Gemeinde Veltheim	-	194	-	-
Kantonales Steueramt Bern	487	-	-	-
Kantonales Steueramt Nidwalden	-	483	-	-
Kantonales Steueramt, Aarau	2,577	-	-	-
Service Cantonal Des Contributions Fribourg	237	-	-	-
Steueramt Der Gemeinde Staufen	-	233	-	-
Steueramt Der Gemeinde Wil	428	450	-	-
Steuerverwaltung Des Kantons Zug	435	-	-	-
<b>Total Regional/Local</b>	<b>5,071</b>	<b>2,606</b>	<b>-</b>	<b>-</b>

## Ukraine

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Local Authority in Lviv Region	-	-	363	-
State Fiscal Service of Ukraine In Khmelnytsky Region	312	-	346	-
State Treasury of Ukraine	134	-	-	-
<b>Total Regional/Local</b>	<b>446</b>	<b>-</b>	<b>709</b>	<b>-</b>

## United Kingdom

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bassetlaw District Council	122	-	-	-
Bolsover District Council	625	-	-	-
Bridgend County Borough	207	-	-	-
Broadland District Council	110	-	-	-
Charnwood Borough Council	284	-	-	-
Cheshire East Unitary Authority	200	-	-	-
Cheshire West & Chester Unitary Authority	240	-	-	-
Craven District Council	695	-	-	-
Derbyshire Dales District Council	430	-	-	-
Durham Unitary Authority	351	-	-	-
East Hertfordshire District Council	137	-	-	-
East Lothian Unitary Authority	927	-	-	-
Edinburgh Unitary Authority	113	-	-	-
Fenland District Council	177	-	-	-
Hambleton District Council	111	-	-	-
Harborough District Council	475	-	-	-
Harrogate Borough Council	148	-	-	-
High Peak Borough Council	3,408	-	-	-
Lichfield District Council	638	-	-	-
Malvern Hills District Council	131	-	-	-
Melton Borough Council	121	-	-	-
New Forest District Council	197	-	-	-

## United Kingdom

## Regional/Local - cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Newark & Sherwood District Council	267	-	-	-
North Kesteven District Council	207	-	-	-
North Lanarkshire Unitary Authority	219	-	-	-
North Somerset Unitary Authority	314	-	-	-
North West Leicestershire District Council	277	-	-	-
Northumberland Unitary Authority	277	-	-	-
Peterborough Unitary Authority	134	-	-	-
Powys City Council	287	-	-	-
Richmondshire District Council	282	-	-	-
Sevenoaks District Council	138	-	-	-
Solihull Metropolitan Borough Council	120	-	-	-
South Derbyshire District Council	179	-	-	-
South Lanarkshire Unitary Authority	118	-	-	-
St Albans District Council	774	-	-	-
Staffordshire Moorlands District Council	281	-	-	-
Vale of Glamorgan Council	512	-	-	-
Wiltshire Unitary Authority	127	-	-	-
<b>Total Regional/Local</b>	<b>14,360</b>	<b>-</b>	<b>-</b>	<b>-</b>

## United Kingdom

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Crown Estate	-	3,731	1,683	-
Forestry Commission	-	297	-	-
Her Majesty's Revenue and Customs	100,688	-	-	-
<b>Total National</b>	<b>100,688</b>	<b>4,028</b>	<b>1,683</b>	<b>-</b>
<b>Total</b>	<b>115,048</b>	<b>4,028</b>	<b>1,683</b>	<b>-</b>

## United States

## Regional/Local

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Berlin Charter Twp	-	130	-	-
Cedar City, Ut	-	105	-	-
City of Rock Island	-	155	-	-
City of Shawnee, Ks	-	163	-	-
Colorado Department of Revenue	566	-	-	-
Connecticut Commissioner of Revenue Services	951	-	-	-
Idaho State Tax Commission	1,085	-	-	-
Kansas Department of Revenue	381	-	-	-
Maine Revenue Services	310	-	-	-
Massachusetts Department of Revenue	275	-	-	-
Michigan Department of Treasury	334	-	-	-
Minnesota Department of Revenue	614	-	-	-
Mississippi Department of Revenue	112	-	-	-
Montana Department of Revenue	324	-	-	-
Nebraska Department of Revenue	365	-	-	-
New Hampshire Department of Revenue Administration	582	-	-	-
New York City Department of Finance	647	-	-	-
New York State Corporation Tax	3,973	-	-	-
New York State Department of Environmental Conservation	-	-	208	-
North Carolina Department of Revenue	172	-	-	-
Oregon Department of Revenue	192	-	-	-
Pennsylvania Department of Revenue	486	-	-	-

## United States

## Regional/Local - cont.

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Rockaway Township	-	127	-	-
School and Institutional Trust Land Administrator (State of Utah)	-	441	-	-
Spokane County Treasurer	269	-	-	-
State Comptroller, Midlothian	216	-	-	-
State of Arkansas	177	-	-	-
Tennessee Department of Revenue	180	-	-	-
Treasurer State of Ohio	173	-	-	-
Utah State Tax Commission	1,762	-	-	-
Vermont Department of Taxes	266	-	-	-
Washington State Department of Revenue	126	-	-	-
West Virginia State Tax Department	121	-	-	-
Whiteford Township	115	-	-	-
Yakima County Treasurer	115	-	-	-
<b>Total Regional/Local</b>	<b>14,889</b>	<b>1,121</b>	<b>208</b>	<b>-</b>



## United States

## National

Government Authority	Taxes €'000	Royalties €'000	Fees €'000	Infrastructure Improvements €'000
Bureau of Indian Affairs	-	407	-	-
Internal Revenue Service	48,750	-	-	-
<b>Total National</b>	<b>48,750</b>	<b>407</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>63,639</b>	<b>1,528</b>	<b>208</b>	<b>-</b>

