

APPROVED

By Ordinance of The Antimonopoly

Committee of Ukraine

of August 28, 2020 No. 14-пн

ANNUAL REPORT

on granting of state aid to undertakings in Ukraine

in 2019

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Introduction

Annual report on the granting of state aid to undertakings prepared by the Antimonopoly Committee of Ukraine (hereinafter – the Committee), which is the authorized body for issues of state aid¹, pursuant to part seven of article 16 of the law of Ukraine "On state aid to undertakings", pursuant to which the authorized body annually, before 1 September of the following year, prepares an annual report on the granting of state aid in Ukraine for the previous financial year and submits it to the Cabinet of Ministers of Ukraine.

The law of Ukraine "On state aid to undertakings" (hereinafter – the Law), which entered into force 02.08.2017 was adopted by the Verkhovna Rada of Ukraine on 01.07.2014 for the international obligations of Ukraine, which arose, in particular, by the signing of the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states (hereinafter – Association Agreement), on the other hand, and of the Treaty establishing the Energy Community.

The law establishes the legal basis for monitoring state aid to undertakings, control the compatibility of such aid for competition, establishes the obligation of state aid grantors to submit reports on new and existing state aid, and defines a mechanism for returning state aid that is unacceptable for competition. The law is aimed at ensuring the protection and development of competition, increasing the transparency of the state aid system and compliance with Ukraine's international obligations in the field of state aid.

The report provides information on state aid to undertakings in 2019, based solely on information provided to the Committee by state aid grantors. Thus data are presented excluding the temporarily occupied territory of the Autonomous Republic of Crimea, Sevastopol and temporarily occupied part of the territories in the Donetsk and Luhansk regions.

At the same time, the analysis of the information available in the Committee results in the need to raise the awareness of grantors and their compliance with the legislation in the field of state aid.

1. The system of monitoring and control of state aid to undertakings in Ukraine

According to article 3 of the Law the Law applies to all support of undertaking be grantors of state aid through state resources or local resources for production of

¹ Following the first part of article 8 of the Law, the Authorized body is the Antimonopoly Committee of Ukraine.

goods or execution of certain types of economic activity except for the cases stipulated by part two of article 3 of the Law ².

1.1. The concept of state aid to undertakings

According to the definition given in paragraph 1 of article 1 of the Law, state aid to undertakings (hereinafter, state aid) – support in any form of undertakings through state resources or local resources, distorts or threatens with distortion of economic competition by creating advantages for production of certain goods or the implementation of certain types of economic activity.

Therefore, state support is state aid if the following conditions are met simultaneously:

- support is provided to the undertaking;
- financing of state support is carried out at the expense of state or local resources;
- support creates advantages for the production of certain types of goods or the implementation of certain types of economic activities;
- support distorts or threatens to distort economic competition.

Therefore, a support measure is considered state aid only if the 4 above-mentioned cumulative criteria provided for in the definition of state aid are met (see figure 1).

² In accordance with the second part of article 3 of the Law, it does not apply to support:

1) agricultural production and fishery, production of weapons and military equipment for the Armed Forces of Ukraine, other formed in accordance with the laws of Ukraine of military formations and law enforcement agencies of special purpose, state special transport service, State Service of Special Communications and Information Protection of Ukraine;

2) economic activities related to:
investment in infrastructure using public procurement procedures;
provision of services of general economic interest, in terms of compensation for reasonable costs for the provision of such services. The list of services of general economic interest is set by the CMU;

3) projects implemented by the Ukrainian cultural Fund in accordance with the procedure established by the Law of Ukraine "On the Ukrainian cultural Foundation".

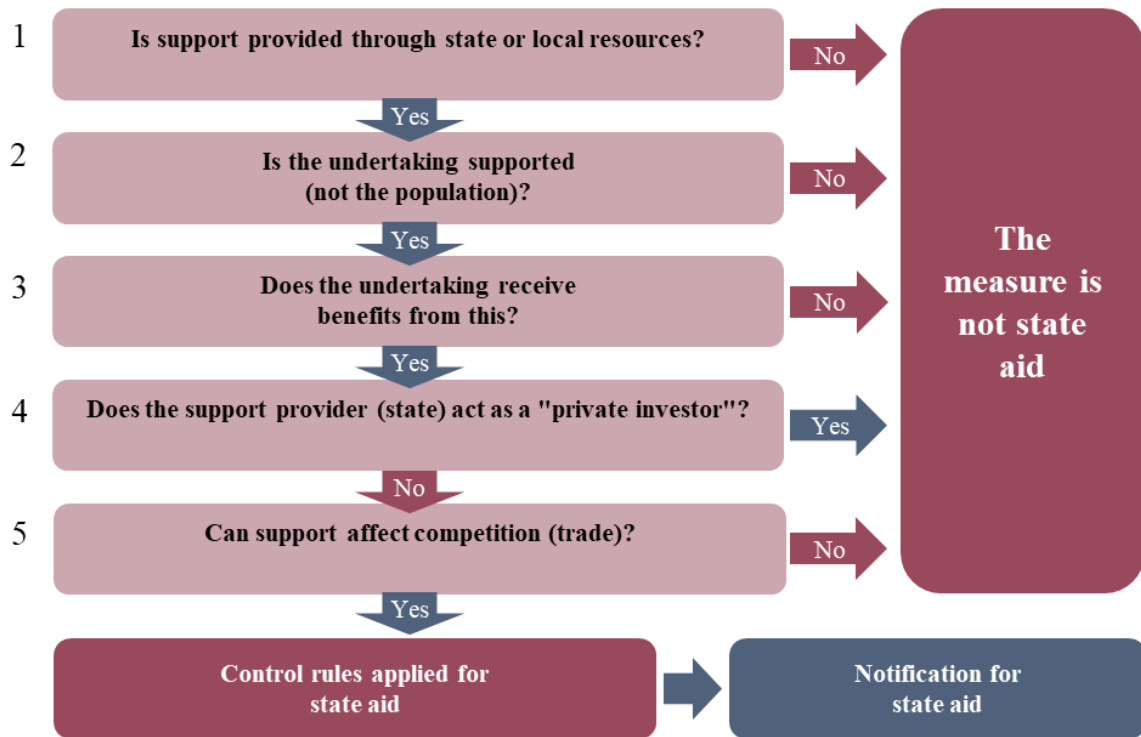
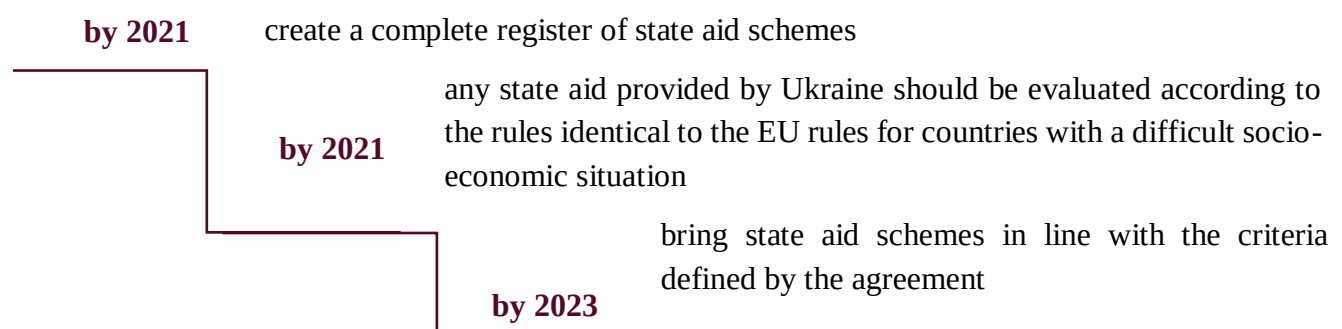


Figure 1. Scheme for determining state aid support measures

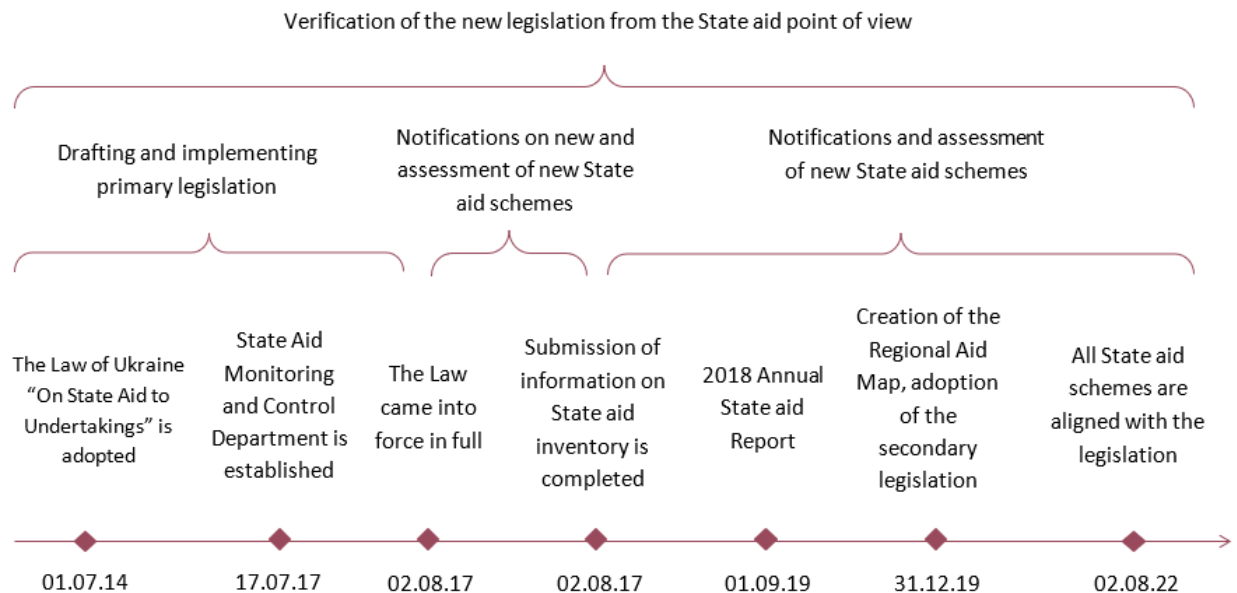
When forming the annual budget of Ukraine, state aid grantors must comply with the requirements of part four of article 35 of the Budget code of Ukraine. In accordance with this part, if the budget request provides for the granting of state aid to undertakings at the expense of the state budget in any form, the main managers of budgetary funds added to the budget request a copy of the decision of the Authorized body on state aids, adopted on the results of reviewing notifications of new state aid, or cases of state aid according to the Law of Ukraine "On state aid to undertakings", or written report about their release from the obligation of notification of new state aid with reference to the provisions of this Law and normative legal acts, which established the appropriate conditions for dismissal.

1.2. International obligations of Ukraine. Legislative and rule-making activities

In accordance with the Association Agreement and the agreement establishing the Energy Community, Ukraine should take the following steps:



Timeline of development of the system of monitoring and control of state aid in Ukraine



NORMATIVE WORK

➤ The Committee developed, approved and submitted to the Cabinet of Ministers in 2019:

- draft Law of Ukraine "On amendments to article 30 of the tax code of Ukraine to bring it into line with the Law of Ukraine "On state aid to undertakings" (submitted to the Cabinet of Ministers on 09.07.2019)³.

The draft law proposes to amend the Tax Code of Ukraine to bring it in line with the Law of Ukraine "On state aid to undertakings", namely, to supplement the norms containing signs of state aid with blank norms for the Law of Ukraine "On state aid to undertakings".

Currently, the absence of provisions in the Tax Code that Supplement the procedure for establishing tax benefits, taking into account the legislation on state aid to undertakings, may threaten the provision of illegal state aid.

These amendments to the Tax Code of Ukraine are necessary to prevent violations of the legislation on state aid in the provision of tax benefits and installments or deferred payment of taxes and fees to undertakings, as well as to avoid violations of the legislation on state aid in the repayment of the corresponding debts of undertakings.

³ In accordance with section 2 of paragraph 40 (re-approval) of the CMU regulations, these draft laws and the draft resolution of the CMU were returned by the CMU Secretariat in connection with the resignation of the CMU for re-approval and re-introduction of the CMU, which, taking into account changes in the structure of the Central Executive authorities, is scheduled to be completed in 2020.

A result of the adoption of the draft law the entities that are eligible for tax benefits, will have equal opportunities, subject to the provisions defined by the Law of Ukraine "On state aid to undertakings", and on the basis of the relevant decision of the Antimonopoly Committee of Ukraine;

- draft Law of Ukraine "On amendments to article 282 of the Customs Code of Ukraine to bring it into compliance with the Law of Ukraine" on state aid to undertakings " (submitted to the Cabinet of Ministers on 02.09.2019)⁴.

The Draft Law proposes to amend the Customs code of Ukraine to bring it in line with the Law of Ukraine "On state aid to undertakings", namely, to Supplement article 282 with a blank norm for the Law of Ukraine "On state aid to undertakings".

Currently, the current legislation of Ukraine does not have a mechanism for monitoring the exemption from tax duties (tax benefits), which is a form of state aid in accordance with the Law of Ukraine "On state aid to undertakings". Therefore, there is a need to amend the Customs code of Ukraine, taking into account the provisions that are covered by the Law of Ukraine "On state aid to undertakings".

As a result of the adoption of the draft Law, undertakings that are entitled to exemption from duty (tax benefits) will have equally equal opportunities to receive, subject to compliance with the provisions defined by the Law of Ukraine "On state aid to undertakings", and on the basis of the relevant decision of the Antimonopoly Committee of Ukraine.

This will prevent violations of the legislation on state aid in tax exemption (tax benefits) for undertakings;

- draft resolution of the Cabinet of Ministers "On approval of criteria for assessing the compatibility of state aid to economic entities for the protection of the environment" (submitted to the Cabinet of Ministers on 02.07.2019)⁵.

The draft resolution is designed to introduce legal regulation of relations between the Antimonopoly Committee of Ukraine (as the Authorized body for state aid), grantors of state aid and its recipients in determining the compatibility of state aid to economic entities for environmental protection.

The draft resolution proposes to define the mechanism and criteria for determining the compatibility of state aid for environmental protection, in particular:

- purpose and forms of state aid;
- categories of recipients of state aid;
- maximum amount of state aid that can be provided;

⁴ In accordance with section 2 of paragraph 40 (re-approval) of the CMU regulations, these draft laws and the draft resolution of the CMU were returned by the CMU Secretariat in connection with the resignation of the CMU for re-approval and re-introduction of the CMU, which, taking into account changes in the structure of the Central Executive authorities, is scheduled to be completed in 2020.

⁵ In accordance with section 2 of paragraph 40 (re-approval) of the CMU regulations, these draft laws and the draft resolution of the CMU were returned by the CMU Secretariat in connection with the resignation of the CMU for re-approval and re-introduction of the CMU, which, taking into account changes in the structure of the Central Executive authorities, is scheduled to be completed in 2020.

- conditions and method for calculating the total amount of state aid;
- expenses that can be reimbursed to recipients of state aid.

The adoption of the act will facilitate Ukraine's fulfillment of the obligations assumed in accordance with the first part of article 267 of the Association Agreement between Ukraine and the EU regarding the adoption of national legislation on state aid.

Defining criteria for assessing the compatibility of state aid to undertakings for environmental protection protects the interests of society from distortions of competition and inefficient functioning of commodity markets due to inefficient and uncontrolled provision of such state aid.

As a result of the adoption of the resolution, undertakings that are in a difficult situation - recipients of state aid will have equal opportunities to receive state support for environmental protection, subject to compliance with the provisions defined by the resolution and on the basis of the relevant decision of the Antimonopoly Committee of Ukraine.

➤ **In 2019, the Cabinet of Ministers adopted one resolution, which was developed by the Committee, namely:**

On amendments of Resolutions of the Cabinet of Ministers of Ukraine of December 28, 1992 No. 731 and of July 18, 2007 No. 950" of November 20, 2019 No. 947⁶.

Amendments of Resolutions of the Cabinet of Ministers of Ukraine dated 28 December 1992 No. 731 from 18 July 2007 No. 950" was introduced with the aim of monitoring of state aid to undertakings, control the incompatibility of such aid to competition, prejudice the granting of illegal state aid.

Article 267 of the Association Agreement provides that the body that will have the powers necessary to fully apply article 262 of this Agreement must have the powers to authorize state aid schemes and individual cases of aid, as well as to demand the return of state aid that was provided illegally.

In accordance with part seven of article 12 of the Law of Ukraine "On state aid to undertakings", if the results of state aid case consideration initiated as a result of verification of information on illegal state aid, the Authorized body has decided to declare state aid as incompatible for competition, such aid is subject to termination and recovery.

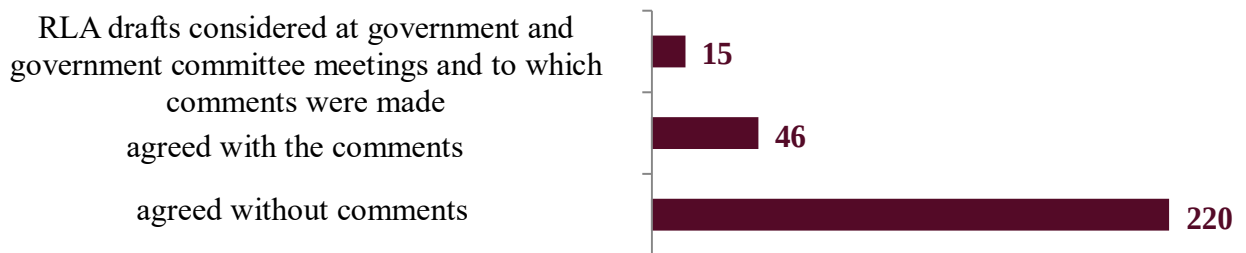
Consequently, there is a risk that state aid that can be provided on the basis of relevant regulatory legal acts may be recognized as illegal if the authorized body does

⁶ The changes that were introduced by the decree of the Cabinet of Ministers of Ukraine to Regulation of the Cabinet of Ministers of Ukraine, were canceled by the decree of the Cabinet of Ministers of Ukraine of 04.12.2019 No. 1066 "On modification of some resolutions of the Cabinet of Ministers of Ukraine" without the consent of the Committee.

not provide an appropriate decision on the compatibility of state aid for competition during their development.

Now there is a need to ensure the effective functioning of the system of monitoring and control of state aid, prevent the provision of illegal state aid and avoid cases of recovery of illegal state aid declared as incompatible for competition.

- **By order No. 20-RP of 24.10.2019, the Committee approved the Methodology for drawing a map of regional distribution of state aid**
- **Approval by the Committee of Regulatory legal acts (RLA) drafts of other authorities**



1.3. Methodology for drawing a map of regional distribution of state aid

Methodology for **drawing** a map of the regional distribution of state aid (hereinafter – the Methodology) drawn up on the basis of the second paragraph of section 7 of part two of article 8 of the Law of Ukraine "On state aid to undertakings" in order to implement subparagraph b) of paragraph 3 of article 267 of the Association Agreement, to draw up a regional map in accordance with the relevant guidelines of the European Union and takes into account the provisions on the regional aid map set out in the Guidelines on regional state aid for 2014-2020 (2013/C 209/01) adopted by the European Commission (hereinafter referred to as the Commission).

The Methodology determines whether the territories of Ukraine in the second-level regions of the Nomenclature of territorial units for statistics (NUTS⁷ II) are classified as territories identical to the EU territories defined in article 107 (3) (a) of the Treaty on the functioning of the European Union (hereinafter referred to as the Treaty), or in article 107(3) (C) of the Treaty.

⁷ French, nomenclature des unités territoriales statistiques, NUTS, nomenclature of territorial units for statistics. The state statistics service of Ukraine has developed a draft classification of territorial statistical units of Ukraine (hereinafter – the Draft classification), harmonized with the European nomenclature of territorial units for statistics (NUTS). This draft classification was approved by the experts of EUROSTAT and was found to comply with the requirements of Regulation (EC No. 1059/2003 of the European Parliament and of the Council of 26.05.2003 on the establishment of a General classification of territorial units for statistics (as amended). According to the Draft classification, the regions of Ukraine (Autonomous Republic of Crimea, regions, cities of Kyiv and Sevastopol) are classified as level 2 territorial statistical units that fully meet NUTS.

The methodology determines how certain indicators will be calculated based on official data from the state statistics Committee, the NBU and EUROSTAT, based on which the regions of Ukraine at the level of administrative divisions (these are the AR Crimea, regions, the cities of Kyiv and Sevastopol) will be evaluated either as territory "A" or as territory "C".

Territory "A" is a territory that is identical to the EU territories defined in article 107(3)(a) of the Treaty on the functioning of the European Union, the so-called "territories that are disadvantaged in terms of economic development".

Territory "C" is a territory identical to the EU territories defined in subparagraph "c" of the same article of the Treaty, the so - called "disadvantaged, but to a lesser extent, in terms of economic development".

As of today and until 01.01.2021, in accordance with the Association Agreement, the whole of Ukraine (without highlighting individual regions) is considered as territory "A".

The algorithm for assigning regions to territory "A" or "C" is established by the European Commission in the guidelines for regional state aid for 2014-2020 and applied in this methodology.

This is a comparison of GDP per capita for the region with the EU average. If this indicator (in the method indicator D) does not exceed 75%, then the territory "A" is concerned. Otherwise - the territory "C".

Based on the results of applying the methodology, each region of Ukraine will be evaluated as territory "A", since according to preliminary calculations, the average indicator (D) for Ukraine is 7%. That is, an order of magnitude lower than the 75% limit.

Depending on the classification of a region of Ukraine as a territory "A" or territory "C", for each region of Ukraine of the NUTS II level, the maximum intensity of state aid is determined, which is equal to the maximum intensity that is given in paragraph 5.4 of the Guidelines on state aid to regions for 2014-2020 (or other regulations adopted by the Commission regarding the operation of these installations after 2020).

If necessary, in particular if the region is assigned to the "C" territory, amendments are initiated to the normative legal acts of the Cabinet of Ministers of Ukraine, which contain the maximum permitted amounts of state aid.

The methodology does not contain legal provisions, is informational, explanatory and Advisory in nature and is used by the Antimonopoly Committee of Ukraine when it meets the requirements set out in the second sentence of subparagraph "b" of paragraph 3 of article 267 of the Association Agreement.

1.4. Activities of the Committee as an Authorized Body for state aid

The authority of the Antimonopoly Committee of Ukraine as an Authorized Body, in particular, include:

- receiving and assessment of notifications on new state aid from grantors of such aid in accordance with the procedure established by this Law;
- determining whether measures to support undertakings at the expense of state or local resources belong to state aid, evaluating the compatibility of state aid for competition, making decisions provided for by this Law;
- collection and analysis of information on measures to support undertakings at the expense of state or local resources;
- providing explanations on the application of legislation in the field of state aid;
- making decisions on the temporary termination of the provision of illegal state aid in accordance with the law and on the termination and recovery of illegal state aid declared as incompatible for competition;
- monitoring of state aid;
- determining the procedure for maintaining and accessing the state aid register;
- development and submission of proposals to the Cabinet of Ministers of Ukraine in accordance with the established procedure for the adoption of normative legal acts on state aid.

In order to ensure the effective implementation of the powers assigned to the Committee as an Authorized body, the Committee has a Department for monitoring and controlling state aid (hereinafter referred to as the Department). The Department's staffing level at the end of 2019 was 30 units. The Department consists of four units that have industry specialization and work towards the implementation of the Committee's powers in the field of monitoring and control of state aid, and the analytical sector.

During 2019, the Committee made **324** substantive decisions in the field of state aid (see figure 2). For comparison, **185** decisions were made in 2018.

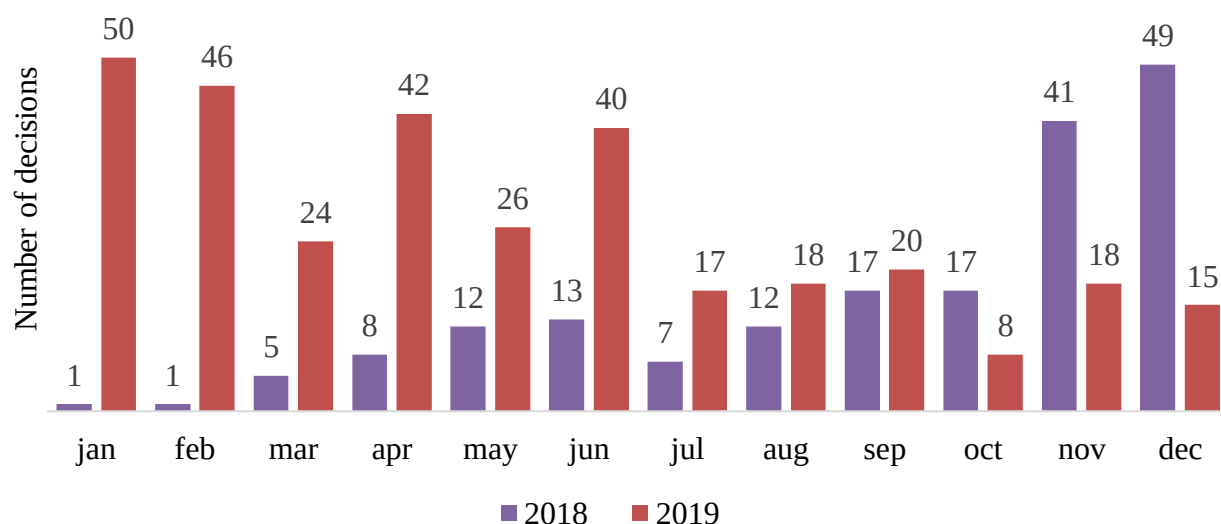


Figure 2. Number of decisions of the Committee in the field of state aid for 2018-2019 (by month)

Number of decisions⁸ made in 2019,
that contain conclusions on:

declaring of support for undertakings that is not state aid	269 units
compatibility of state aid for competition	75 units.
declaring of state aid as incompatible for competition	13 ⁹ units.

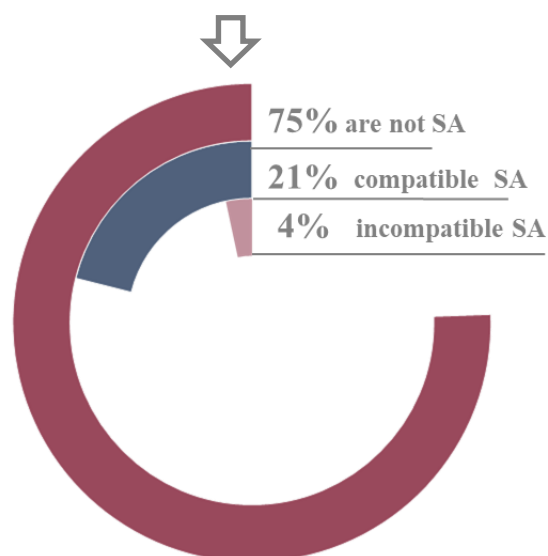


Figure 3. Structure of decisions taken by the Committee in 2019 by number of conclusions

⁸ Some of the decisions adopted by the Committee in the operative part contain several conclusions.

⁹ Based on updated data.

Quantitative indicators of the Committee's decisions in the field of state aid for 2019 by type of aid are shown in figure 4.

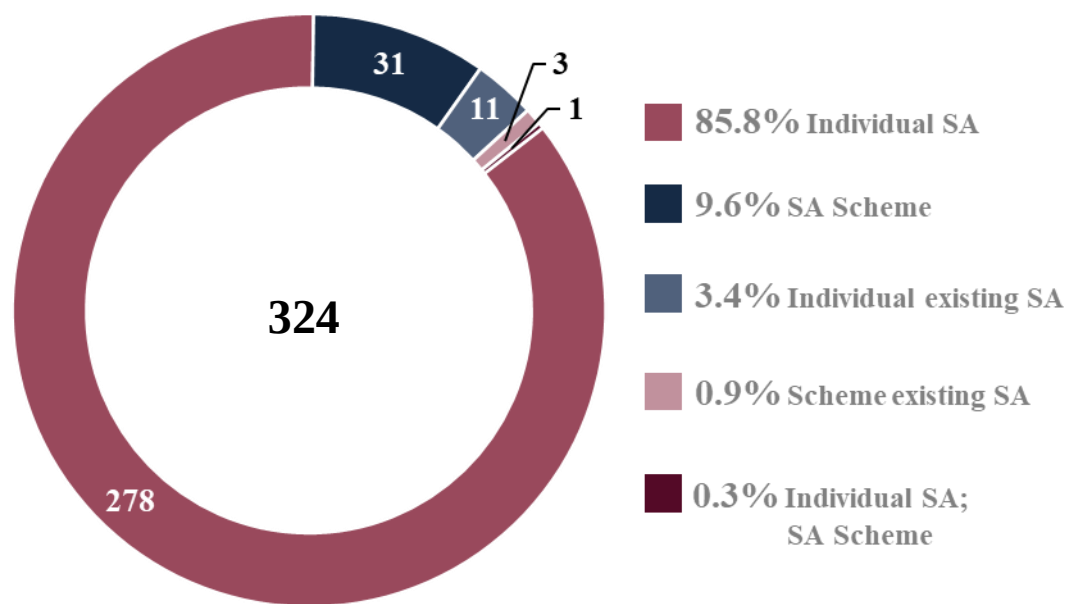


Figure 4. Quantitative indicators of the Committee's decisions in the field of state aid for 2019, by type of aid

Table 1 below provides information on the number of decisions taken by the Committee on state aid grantors in 2019, which related to state aid notifications from Central Executive authorities, local authorities, and other state institutions.

Table 1

Number of decisions taken by the Committee
for state aid grantors in 2019

Support / state aid grantors	Number of decisions made, units
Local government body	273
Executive body	28
Central executive body	15
Public institution	6
State administration of affairs	1
State body in the justice system	1

The main grantors of state aid are local governments. Out of the total number of decisions adopted by the Committee in 2019, the share of decisions that related to the provision of state aid to undertakings by local self-government bodies is 84%. In 2018, the share of such decisions was 92% (170 decisions out of 185).

Quantitative indicators of the Committee's decisions in the field of state aid for 2019 by form of ownership are shown in table 2.

Table 2

Number of decisions taken by the Committee by forms of ownership
of recipients of state aid in 2019

Form of ownership of the recipient of state support / aid	Number of decisions made, units
Communal	271
Regardless of the form of ownership	22
State	17
undertakings to be determined on a competitive basis	6
State; communal	2
Private	3
undertakings other than budgetary, communal and non-profit organizations	2
Government body	1

In 2019, the overwhelming number of decisions of the Antimonopoly Committee of Ukraine related to support for communal enterprises – 84% of the total number of decisions on state aid, continuing the trend of 2018. Last year, the number of such decisions was about 60%.

Quantitative indicators of the Committee's decisions in the field of state aid for 2019 by funding sources are shown in figure 5.

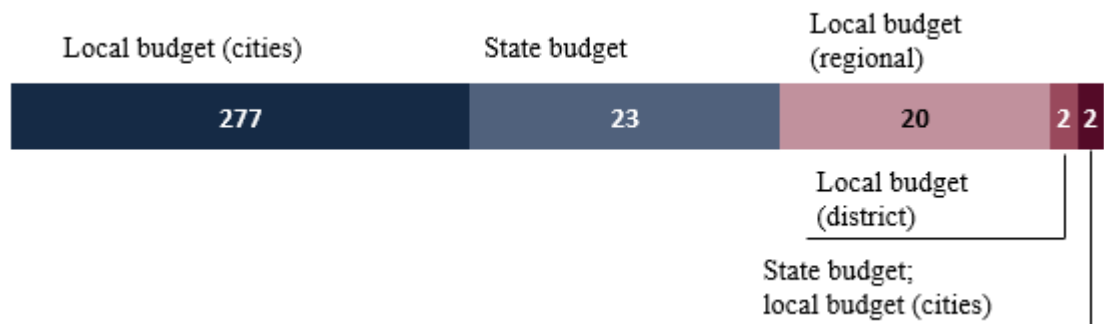


Figure 5. Number of decisions taken by the Committee by sources of funding in 2019, units.

The number of decisions by region in 2019 changed slightly compared to 2018.

For example, the number of decisions on providing state aid to undertakings in Kyiv has increased 33 times (99 decisions were made in 2019 compared to 3 decisions made in 2018) and is 30.6% of the total number of decisions made by the Committee in 2019. The number of decisions concerning state aid in the Vinnytsia region in 2019 compared to 2018 decreased by more than half (in 2019 – 10, in 2018-24).

Quantitative indicators of the Committee's decisions in the field of state aid for 2019 by region are shown in figure 6.

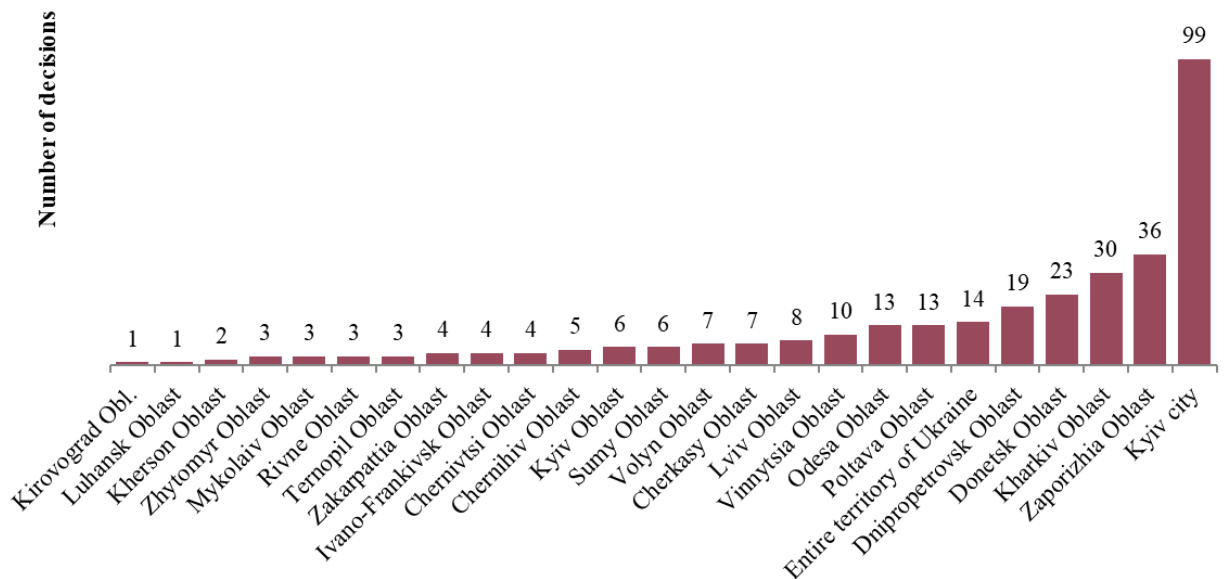


Figure 6. Number of decisions taken by the Committee by region in 2019

The Committee's decisions related to support and state aid totaled **UAH 138,352.84** million (excluding guarantees), including:

- the Committee's decision on the compatibility of state aid for competition concerned the amount of UAH 16,593. 14 million;
- the Committee's decision to declare state aid as incompatible for competition concerned the amount of UAH 741.25 million;
- the decision of the Committee to declare support for undertakings as not state aid, concerned the amount of 116,353. 94 million UAH;
- state support, the amount of which is not distributed by type, is UAH 4,664. 51 million.

Decision of the Committee on the compatibility of state aid for competition
(see Annex 1)

The Committee made **75 decisions** on the compatibility of state aid for competition. The individual decisions contained in the operative part of the conclusion to be compatible in the case of payment by the grantor of state aid changes in the conditions of its provision, and the compatibility for competition state aid after 02.08.2022 subject to changes to conditions and commitments.

Decision of the Committee on the incompatibility of state aid for competition
(see Annex 2)

The Committee adopted **13¹⁰ decisions on the incompatibility** of state aid for competition, which related to the maintenance of houses and structures **and adjacent territories, the sphere of household waste management, and the implementation of the functions of the customer for the construction, reconstruction and repair of social and industrial infrastructure.** The decisions concerned the amount of **UAH 741.25 million.**

So, in 2019, the Committee established the fact of providing incompatible state aid for the specified amount.

The Committee's decision to declare support for undertakings as not state aid

The Committee adopted **269 decisions** on declaring of support for undertakings as not state aid. The decisions concerned the amount of state support in the amount of **UAH 116,353. 94 million.** In 2019, the share of relevant decisions from the total number of decisions taken on the merits was 83%, in 2018, such decisions were 94.1% of the total number.

The adopted decisions of the Committee provide reasons for making decisions on declaring support for undertakings as not state aid.

1.5. State aid monitoring function

The law assigns the Committee the function of state aid monitoring. Paragraph 5 of the first part of article 1 of the Law provides that state aid monitoring is the collection and analysis of information on state aid in order to control compliance with the requirements of this Law and the decisions of the Authorized Body on state aid defined by this Law, as well as the preparation and submission of reports on state aid.

In terms of performing the function of state aid monitoring, the Committee considers draft legal acts that are submitted to it for approval. So, in 2019, the Committee analyzed and provided conclusions to 281 RLA.

The Law establishes the obligation of the state aid grantors for one year (till 02.08.2018) notify the Committee on schemes to support undertakings through state resources or local resources that existed on the date of entry into force of this Law, to implement the Committee's inventory of government aid existing at the date of entry into force of the Law. However, the small (56) number of notifications on support schemes that existed at the date of entry into force of the law is estimated to be insufficient to consider the inventory of such schemes completed. This work was continued in 2019. At the request of the Committee for information on support schemes

¹⁰ Based on updated data

for undertakings that existed on 02.08.2017 and will remain in effect after 01.01.2020, **118** such notifications were received through the State aid Portal.

According to the information provided, the total amount of support that was provided and will be provided to state aid recipients under the schemes for supporting undertakings that existed on 02.08.2017 and will remain in effect after 01.01.2020 is **17,798.40 million UAH**.

Information about the sources of funding for business support schemes that existed on 02.08.2017 and will remain in effect after 01.01.2020 is shown in figure 7.

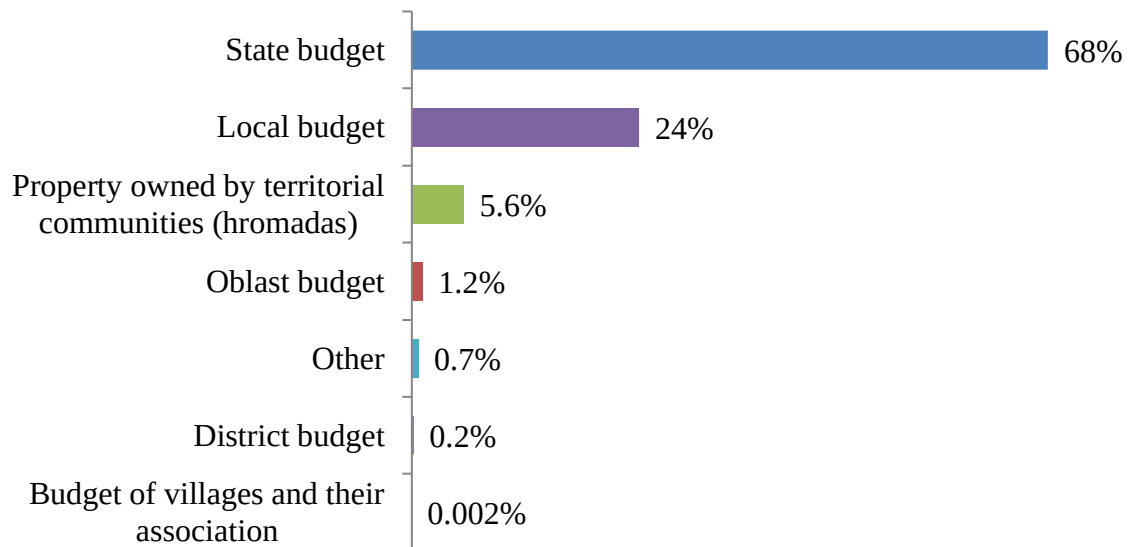


Figure 7. Sources of funding for support schemes for undertakings that existed on 02.08.2017 and will remain in effect after 01.01.2020

During 2019, the Committee received 605 notifications on state aid.

Most of the notifications were received from local governments (**87%** of all notifications received by the Committee). **13%** of notifications were received from state authorities.

According to section 8 "State aid monitoring " of the Law, the Committee maintains a state aid register, which is posted on the official website of the Committee under the heading "Portal of state aid"¹¹. This section also contains information on decisions taken by the Committee in the field of state aid and in relation to state aid cases. During 2019, the Department of monitoring and control of state aid provided technical support for the state aid portal and filling in information by category:

- Register of state aid;
- Decision on state aid;

¹¹ <http://pdd.amc.gov.ua/>

- State aid cases.

The Register information and analytical system includes the function of the state aid register and the function of electronic document flow between state aid grantors and the Committee.

During 2019, a new form for submitting information through the state aid portal was developed and introduced, namely "Information on support schemes for undertakings that existed on 02.08.2017 and will remain in effect after 01.01.2020". Using this form, the Committee is provided with information only about support schemes that existed on 02.08.2017 and will be effective after 01.01.2020. That is, about schemes that were accepted before 02.08.2017 (inclusive) and will extend their validity after 01.01.2020.

1.6. Raising awareness in the field of state aid

One of the main tasks of the Department is to spread awareness in the field of state aid among grantors and recipients of state aid.

During 2019:

- ✓ more than 7,180 consultations were held with state aid grantors;
- ✓ 13 presentations on state aid were made at conferences, seminars and meetings;
- ✓ 6 round tables, open days and other mass events were held.

In order to improve cooperation with Central and local authorities and raise their awareness of state aid, ten regional workshops were held in the cities of Kyiv, Kharkiv, Dnipro, Lviv, Odesa, Vinnytsia, Zhytomyr and Uzhgorod with the participation of experts from the EU technical assistance Project and employees of the state aid monitoring and control Department, as well as with the participation of state aid grantors, in particular representatives of various local state administrations and local self-government bodies.

The Committee held six meetings of the Working group on the application of the law of Ukraine "On state aid to undertakings" during the implementation of investment projects of international financial institutions (IFIs), with representatives of IFIs (EBRD, EIB and NEFCO), the Ministry of Finance of Ukraine, the Kyiv city Council, the Administration of seaports of Ukraine.

The Committee also held two meetings of the Working Group on preparing legislation on bringing the Tax and Customs codes of Ukraine into line with the Law of Ukraine "On state aid to undertakings" with the participation of representatives of the Ministry of Finance of Ukraine, the State fiscal service of Ukraine and experts of the EU technical assistance Project.

With the participation of experts from the EU technical assistance Project and employees of the state aid monitoring and control Department, specialized workshops and trainings were also held, in particular on the following topics:

- "Application of the rules of state aid in the sphere of services of general economic interest (SGEI)»;
- "Existing aid, organization methodology and introduction of the state aid register";
- "Preliminary assessment of state aid tax schemes: results and proposals";
- "Latvia's experience in monitoring and controlling state aid: lessons for Ukraine";
- "Criteria for the compatibility of state aid in the fields of culture, preservation of cultural heritage and audiovisual works";
- "Criteria for compatibility of state aid for sports, multi-functional recreational infrastructure and local infrastructure".

The meetings were attended by representatives of the Ministry of Finance of Ukraine, Minister for Ministry of Economic Development, Trade and Agriculture of Ukraine, Ministry of Infrastructure of Ukraine, Ministry of Energy and Coal Mining of Ukraine, Ministry of Social Policy of Ukraine, Ministry of culture of Ukraine, Ministry of social policy of Ukraine, Ministry of Education and Science of Ukraine, Ministry for Regional Development, Building and Housing of Ukraine, Ministry of Informational Policy of Ukraine, State Employment Service, the State Aviation Service of Ukraine, State Agency for Water Resources of Ukraine, Association of International Road Carriers of Ukraine, Federation of Employers of Ukraine, state administration, regional and city councils, etc.

2. State aid for 2019

As noted above, the law does not apply to support¹²:

1) agricultural production and fishery, production of weapons and military equipment for the Armed Forces of Ukraine, other formed in accordance with the laws of Ukraine of military formations and law enforcement agencies of special purpose, state special transport service, State Service of Special Communications and Information Protection of Ukraine;

2) economic activities related to:

investment in infrastructure using public procurement procedures;

provision of services of General economic interest, in terms of compensation for reasonable costs for the provision of such services. The list of services of general economic interest is established by the Cabinet of Ministers of Ukraine¹³;

3) projects implemented by the Ukrainian cultural Fund in accordance with the procedure established by the Law of Ukraine "On the Ukrainian cultural Fund"¹⁴.

2.1. General indicators of state aid

Part of the Committee's decisions in the operative part contains several conclusions: **269** decisions contain conclusions on the declaration of the support to undertakings as not state aid; **75** decisions contain conclusions on the compatibility of state aid for competition and referred to the amount over **UAH 16 billion**; **13**¹⁵ decisions contain findings on the recognition of state aid is incompatible for competition and concerned amounts to more than **UAH 740 million**.

The amount of state aid provided in 2019 in Ukraine, according to Central and local Executive authorities and local self-government bodies, amounted to UAH **3,957.34 million**, which is **136.70 million euros** at the average exchange rate of the National Bank of Ukraine for 2019 (**1 Euro = 28.95 UAH**¹⁶). Also, according to information provided by state aid grantors, the amount of de minimis state aid provided in 2019 amounted to **UAH 553.24 million**.¹⁷

¹² In accordance with article 3 of the Law.

¹³ Resolution of the Cabinet of Ministers of Ukraine dated 23.05.2018 No. 420 "On approval of the list of services of general economic interest" as amended by resolution of the Cabinet of Ministers of Ukraine dated 27.12.2018 No. 1141.

¹⁴ The second part of article 3 is supplemented by paragraph 3 In accordance with law No. 2481-VIII of 03.07.2018.

¹⁵ Based on updated data.

¹⁶ According to the NBU https://bank.gov.ua/files/Exchange_r.xls

¹⁷ The legislation does not provide for the decision of the Committee to recognize the relevant state aid as de minimis. The state aid grantor independently decides whether such state aid is de minimis.

Ukraine's GDP (nominal)¹⁸ in 2019 amounted to **UAH 3,974.56** billion, ¹⁹or EUR **137.29 billion**.

State aid in 2019, according to data received from grantors, can be estimated at **0.11 %** of Ukraine's GDP.

The number of employed people of working age²⁰ Ukraine for 2019 was **15 894 900 people**²¹.

State aid for each employed person of working age in 2019, according to the data provided by grantors, can be estimated at the level of **283.78 UAH/person**, or **9.80 euros/person**.

The average annual number of available population of Ukraine for the year 2019 is **42 027 809 people**²².

State aid for each citizen of Ukraine in 2019, according to the data provided, can be estimated at the level of **107.32 UAH/person**, or **3.71 euros / person**.

2.2. Indicators of state aid by type of aid (based on information provided by grantors)

Information from state aid grantors on state aid provided in 2019 by type of aid is shown in figure 8.

Individual state aid²³ – public aid event conducted outside public aid schemes, as well as individual measures of state aid under the public aid scheme, but subject to notification in accordance with the terms of such scheme and this Law.

State aid scheme²⁴ – a normative legal act or a set of acts on the basis of which certain categories of undertakings are provided with state aid for a certain or indefinite period in a certain or indefinite amount.

¹⁸ Excluding the temporarily occupied territory of the Autonomous Republic of Crimea, Sevastopol, and parts of the temporarily occupied territories in the Donetsk and Luhansk regions.

¹⁹ Official website of the State statistics service of Ukraine http://www.ukrstat.gov.ua/operativ/operativ2019/vvp/vvp_kv/vvp_kv_u/vvpf_kv2019u.htm

²⁰ The lower limit of the working age (16 years) is established in accordance with paragraph 13 of the first part of article 1 Of the law of Ukraine "On employment" (<http://zakon3.rada.gov.ua/laws/show/5067-17>). The upper limit is set in accordance with article 26 of the Law of Ukraine "On compulsory state pension insurance" (<http://zakon5.rada.gov.ua/laws/show/1058-15/page3>).

²¹ Official website of the State statistics service of Ukraine (Main indicators of the labor market (annual data) http://www.ukrstat.gov.ua/operativ/operativ2007/rp/ean/ean_u/arh_osp_rik_u.htm

²² Official website of the State statistics service (population (estimated) as of January 1, 2020 and average population in 2019) http://www.ukrstat.gov.ua/operativ/operativ2019/ds/kn/kn_u/kn1219_u.html

²³ In accordance with paragraph 3 of the first part of article 1 of the Law.

²⁴ In accordance with paragraph 15 of the first part of article 1 of the Law.

Individual state aid within the limits of state aid schemes



State aid scheme



Individual state aid outside the state aid schemes



Figure 8. Indicators of state aid by type of aid (based on information provided by grantors) in 2019, mln UAH

During 2019, individual state aid dominated the amount of aid provided under state aid schemes and accounted for 65% of the total amount of state aid provided. According to the information received, individual state aid is the most widespread in Ukraine.

2.3. Indicators of state aid by form of aid (based on information provided by grantors)

Information from state aid grantors on the forms of state aid provided in 2019 is shown in figure 9.

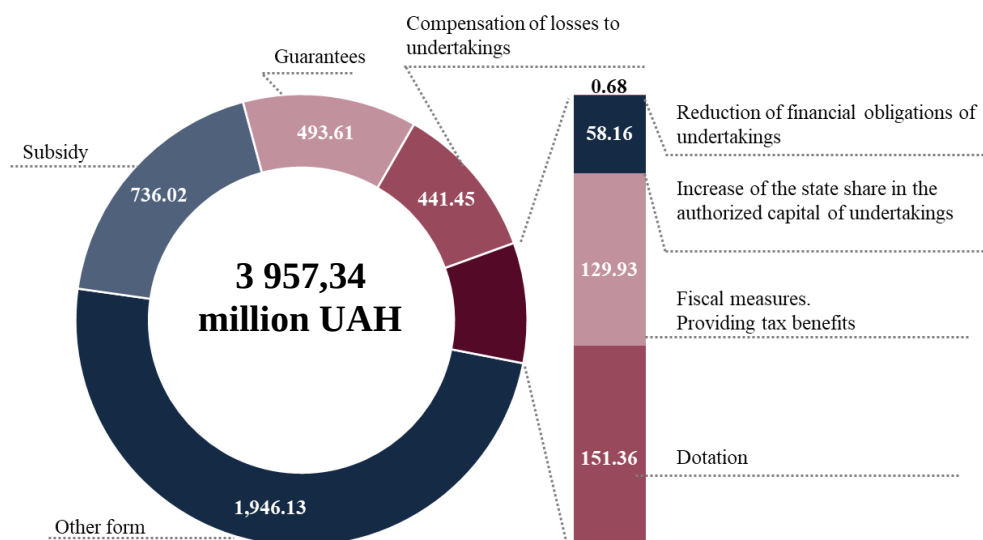


Figure 9. Amount of state aid by forms of aid (according to information provided by grantors) in the structure of state aid in 2019, mln UAH

The most common form of state aid in 2019 is a subsidy, which, according to information provided by grantors, was 19%. Guarantees amounted to 12%, compensation for losses to undertakings – 11%, subsidies – 4%, fiscal measures – 3%, an increase in the state share in the authorized capital of undertakings – 1%, and a reduction in the financial obligations of undertakings to the mandatory state social insurance funds-less than 1%. Other forms of state aid accounted for 49%.

2.4. Indicators of state aid by type of economic activity (based on information provided by grantors)

Information from state aid grantors on state aid provided in 2019 by type of economic activity is shown in figure 10.

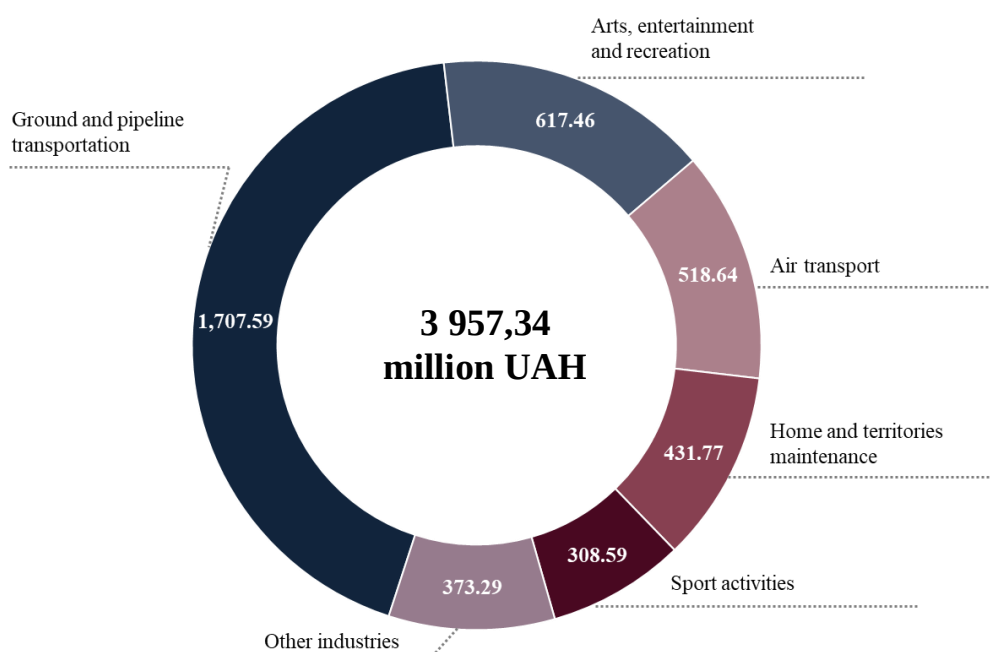


Figure 10. Amount of state aid by type of economic activity (according to information provided by grantors) in the structure of state aid in 2019, mln UAH

The largest state aid in 2019 was provided for the operation of land and pipeline transport (43%), activities in the field of creativity, art and entertainment (16%), aviation transport (13%), maintenance of homes and territories (11%), sports (8%), and other industries (9%).

The full list of state aid provided by type of economic activity in 2019 is given in Annex 3 to the report.

2.5. Indicators of state aid by source of funding (based on information provided by grantors)

Information from state aid grantors on state aid provided in 2019 by funding sources is shown in figure 11.

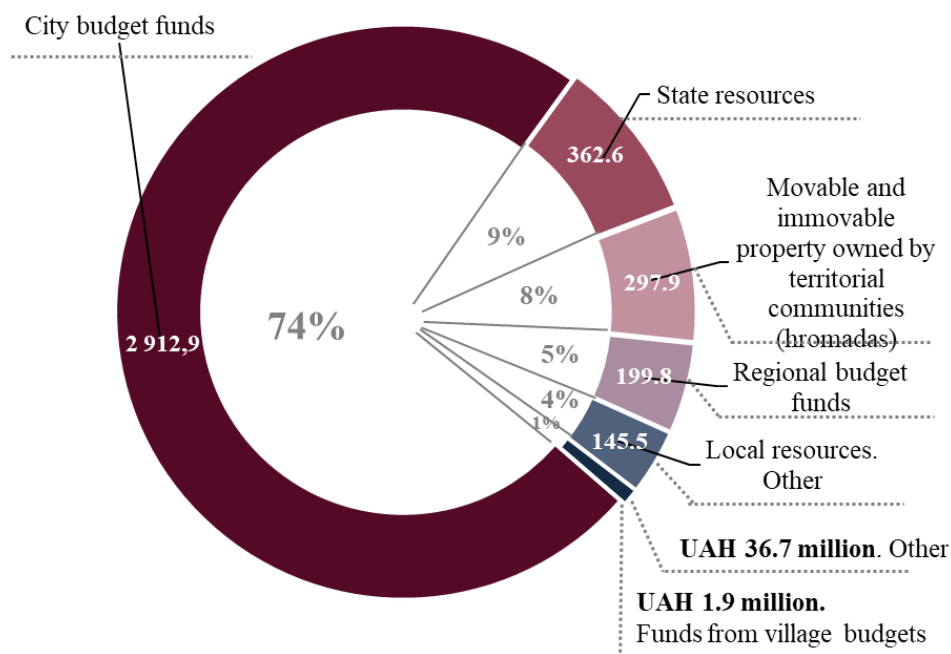


Figure 11. Amount of state aid by sources of financing (according to information provided by grantors) in the structure of state aid in 2019, mln UAH

According to information provided by state aid grantors, state aid in 2019 at the expense of local budgets amounted to 91% (including: city budgets – 74%, regional budgets – 5%), the State budget – 9%.

2.6. Indicators of state aid by region (based on information provided by grantors)

Information from state aid grantors on state aid provided in 2019 by region is shown in table 3.

Amount of state aid by region
(based on information provided by grantors) in 2019

Region	Amount, mln UAH
Kyiv city	1 635,19
Zaporizhia Oblast	814.03
Kharkiv Oblast	630.60
Donetsk Oblast	369.83
Dnipropetrovsk Oblast	137.34
The entire territory of Ukraine	113.72
Ivano-Frankivsk Oblast	73.30
Luhansk Oblast	63.83
Ternopil Oblast	21.65
Zakarpattia Oblast	13.61
Rivne Oblast	11.42
Vinnytsia Oblast	10.31
Lviv Oblast	8.50
Kyiv Oblast	7.36
Volyn Oblast	6.64
Poltava Oblast	5.96
Sumy Oblast	5.44
Odesa Oblast	5.41
Cherkasy Oblast	4.74
Kherson Oblast	3.93
Kirovograd Oblast	3.29
Chernihiv Oblast	2.93
Mykolaiv Oblast	2.85
Chernivtsi Oblast	2.53
Zhytomyr Oblast	1.56
Khmelnyskyi Oblast	1.39

2.7. Indicators of state aid by form of ownership (based on information provided by grantors)

Information from state aid grantors on state aid provided in 2019 by type of ownership is shown in figure 12.

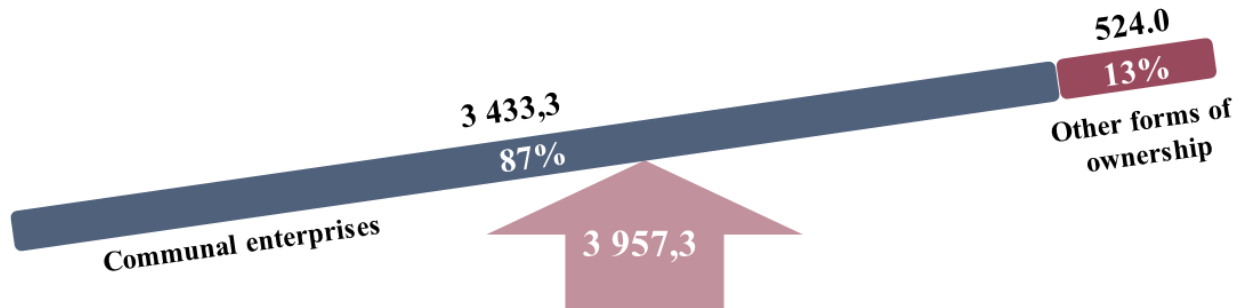


Figure 12. Amount of state aid by form of ownership (according to information provided by grantors) in the structure of state aid in 2019, mln UAH

2.8. Indicators of state aid in the context of the purpose (s) of providing state aid (based on information provided by grantors)

Information from state aid grantors on state aid provided in 2019 in the context of the purpose (s) of providing state aid is shown in table 4.

Table 4

The amount of state aid in the context of the target (goal) state aid
(based on information provided by grantors) in 2019

Goal (objective)	Amount, mln UAH
aid to undertakings in certain economic areas (zones)	1 157,29
Implementation of national development programs	967.71
Other	826.53
aid to certain types of economic activities by condition	785.74
Solving social and economic problems of a national nature	157.00
Support and preservation of national cultural heritage	59.11
Promotion of socio-economic development of regions	3.97

3. Indicators of de minimis state aid

State aid grantors provided information on de minimis state ²⁵aid rendered in 2019 in the amount of **553,237.69 thousand UAH**.

Feature provide de minimis state aid is that the provisions of the Law do not provide for notification of the Committee on de minimis state aid if it does not directly support export operations or preferential use of domestic products compared to imported products and, accordingly, do not include the Committee's decision on its compatibility/incompatibility for competition.²⁶ In accordance with parts nine and ten of article 9 of the Law, an undertaking that intends to receive de minimis state aid is required to submit to its grantor information about economic activities, as well as all de minimis state aid received by it over the past three years, its form and purpose, and the requirements for information about the economic activities of an undertaking that intends to receive state aid are determined by the relevant state aid grantor, taking into account the requirements for submitting and processing notifications of new state aid established by the Committee. The legislation does not provide for the decision of the Committee to recognize the relevant state aid as de minimis. The state aid grantor independently decides whether such state aid is de minimis.

3.1. Indicators of de minimis state aid by type of aid (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided in 2019 by type of aid is shown in table 5.

Table 5

De minimis state aid provided in 2019 by type of aid	
Type of state aid	Amount, mln UAH
Individual state aid under the state aid scheme	201.67
Individual state aid outside the state aid scheme	184.63
State aid scheme	166.94

3.2. Indicators of de minimis state aid by form of aid (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided in 2019 by forms of state aid is shown in table 6.

²⁵ In accordance with paragraph 9 of part one of article 1 of the Law, de minimis state aid is state aid to one undertaking, the total amount of which, regardless of its form and sources, does not exceed for any three-year period the amount equivalent to EUR 200 thousand, determined at the official exchange rate established by the National Bank of Ukraine, effective on the last day of the financial year.

²⁶ Paragraph 2 of part three of article 9 of the Law.

Table 6

De minimis state aid provided in 2019 by the forms of provision
(based on information provided by grantors)

Form of state aid provision	Amount, mln UAH
Other form	203.96
Subsidy	114.54
Guarantees	96.31
Dotation	50.48
Compensation of losses to undertakings	22.85
Fiscal measures, other measures	14.35
Increase of the state share in the authorized capital of undertakings	14.17
Providing services to undertakings at below-market prices	13.24
Credit on preferential terms	12.74
Grant	5.35
Servicing loans at preferential rates	2.74
Compensation for damages	2.50
Reduction of financial obligations of undertakings to mandatory state social insurance funds	0.01

3.3. Indicators of de minimis state aid by region (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided in 2019 by region is shown in figure 13.

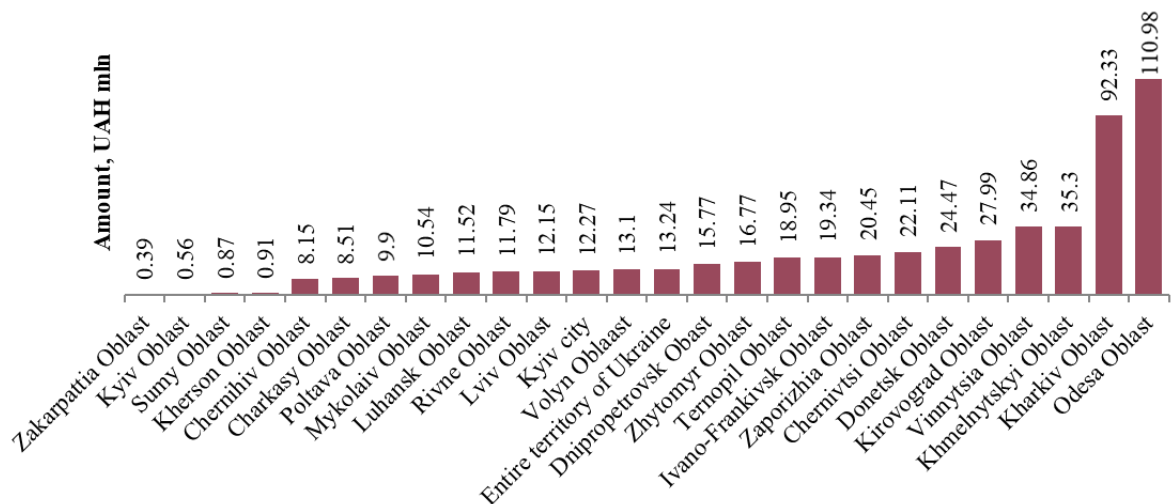


Figure 13. De minimis state aid provided in 2019 by region (based on information provided by grantors)

3.4. Indicators of de minimis state aid by form of ownership (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided in 2019 by form of ownership is shown in figure 14.

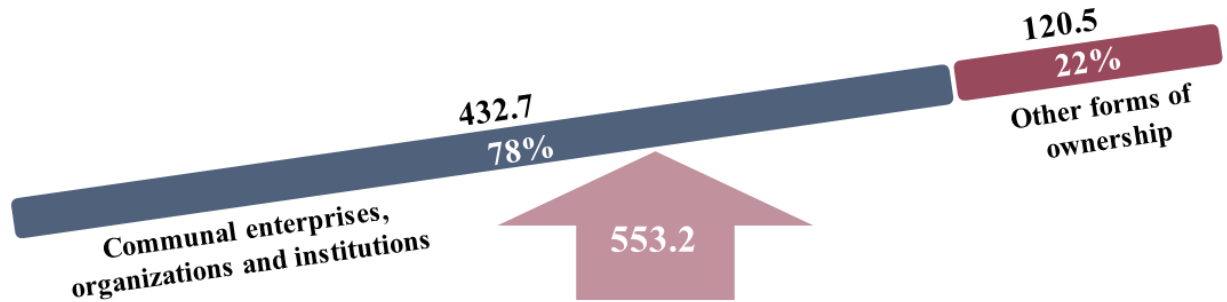


Figure 14. De minimis state aid provided in 2019 by form of ownership (according to information provided by grantors)

3.5. Indicators of de minimis state aid in the context of the purpose (s) of providing state aid (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided in 2019 by the purpose (s) of providing state aid is shown in table 7.

Table 7

De minimis state aid provided in 2019 by goal (s)
provision of state aid (based on information provided by grantors)

Goal (objective)	Amount, mln UAH
Other	267.12
Implementation of national development programs	133.00
Solving social and economic problems of a national nature	59.97
Promotion of certain types of economic activity	51.77
Promotion of socio-economic development of regions	21.67
aid to undertakings	17.18
Support and preservation of national cultural heritage	2.54

3.6. Indicators of de minimis state aid by source of funding (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided by source of funding is shown in table 8.

Table 8

De minimis state aid provided in 2019 by sources of funding (according to information provided by grantors)

Source of financing	Amount, mln UAH
Local resources. Funds from city budgets (including districts in cities)	288.52
State resources	68.65
Local resources. The expense of regional budgets	50.96
Local resources. Other funds that are owned by territorial communities of villages, towns, cities, and districts in cities	40.18
Local resources. The expense of district budgets	39.69
Local resources. Funds from the budgets of villages and their associations	20.76
Local resources. Funds from village budgets	17.39
Local resources. Land owned by territorial communities of villages, towns, cities, districts in cities	8.44
At the expense of state and / or communal enterprises	7.22
Local resources. Other	6.29
Other	3.42
Local resources. Movable and immovable property owned by territorial communities of villages, towns, cities, and districts in cities	1.72

3.7. Indicators of de minimis state aid by category of state aid provision (based on information provided by grantors)

Information from state aid grantors on de minimis state aid provided in 2019 by category of state aid is shown in table 9.

Table 9

De minimis state aid provided in 2019 by category provision of state aid (based on information provided by grantors)

Category of state aid provision	Amount, mln UA
Other	338.48
aid in support of individual sectors of the economy. Other	48.48
Support for small and medium-sized businesses	46.78
aid for regional development	33.30
Arts, sports, entertainment and recreation	29.45
aid for restoring the solvency and restructuring of undertakings	15.63
Land and pipeline transport	14.46
The other passenger land transport	4.91
Supply of electricity, gas, steam and air conditioning	4.11
aid for employment of certain categories of employees and creation of new jobs	4.00
Temporary accommodation and catering	2.75
Provision of information services	2.44
Production of machinery and equipment	2.44
Passenger rail long-distance transport	2.02
Air transport	1.44

Retailer	1.43
Telecommunications	0.99
Aid for environment protection	0.13

4. Indicators of state support for communal and state-owned enterprises

During 2019, the Committee in the field of state aid adopted 290 decisions of the Committee concerning state support for communal and state-owned enterprises, 34 decisions were made to support specific private enterprises, undertakings, regardless of the form of ownership, etc (see figure 15).

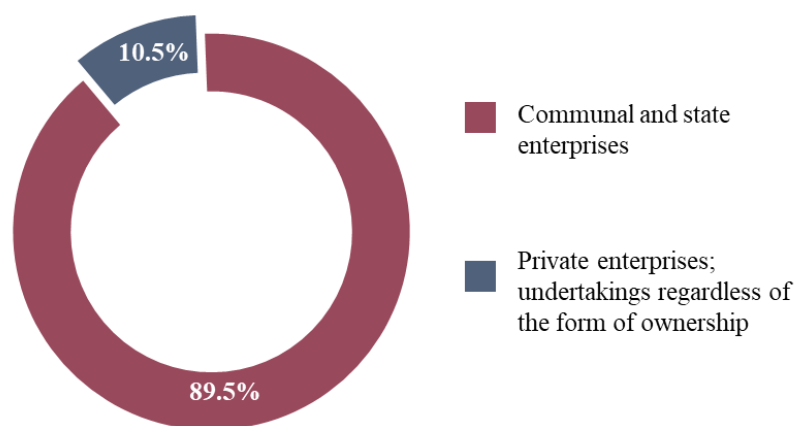


Figure 15. Recipients of state aid by form of ownership in accordance with the decisions adopted by the Committee in 2019

The decision of the Committee as the Authorized body for state aid to undertakings concerned support / state aid to communal and state-owned enterprises for a total amount of 136,551. 47 million UAH, including:

- is not state aid – 114,558. 0 million UAH;
- compatible state aid – 16,587. 71 million UAH;
- incompatible state aid – 741.25 million UAH;
- state support, the amount of which is not distributed by type – 4 664.51 million UAH (see fig. 16).

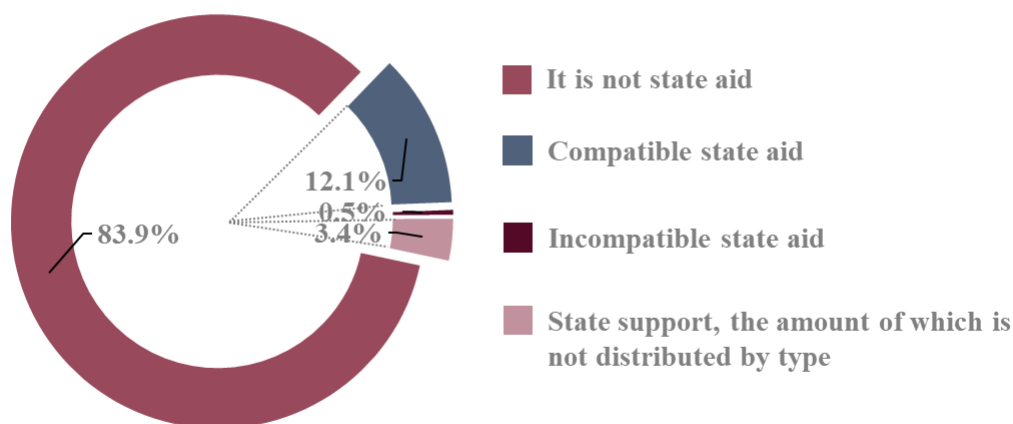


Figure 16. Amount of state support / state aid in accordance with the Committee's decisions concerning public utilities and state-owned enterprises

Most of the 290 decisions of the Committee concerning support for communal and state-owned enterprises, namely 125 decisions, concerned the sphere of improvement (maintenance of parks, street and road networks, outdoor lighting networks, funeral services, etc.); other decisions – development of transport (auto, electric transport, water transport, passenger transport, etc.) - 35 decisions; maintenance and reconstruction of water supply, sanitation, heating networks – 17 decisions; culture and sports – 34 decisions; health care – 6 decisions; solid waste management – 7 decisions; city development, housing and communal services (except for household waste management); city development, housing and communal services, implementation of energy – efficient measures - 26 decisions; other (development of education, production of baby food based on milk, saving people's lives on water bodies, construction of social infrastructure, ensuring security, law enforcement and public safety in the field of landscaping, etc.) - 40 decisions (13.79%) (see figure 17).

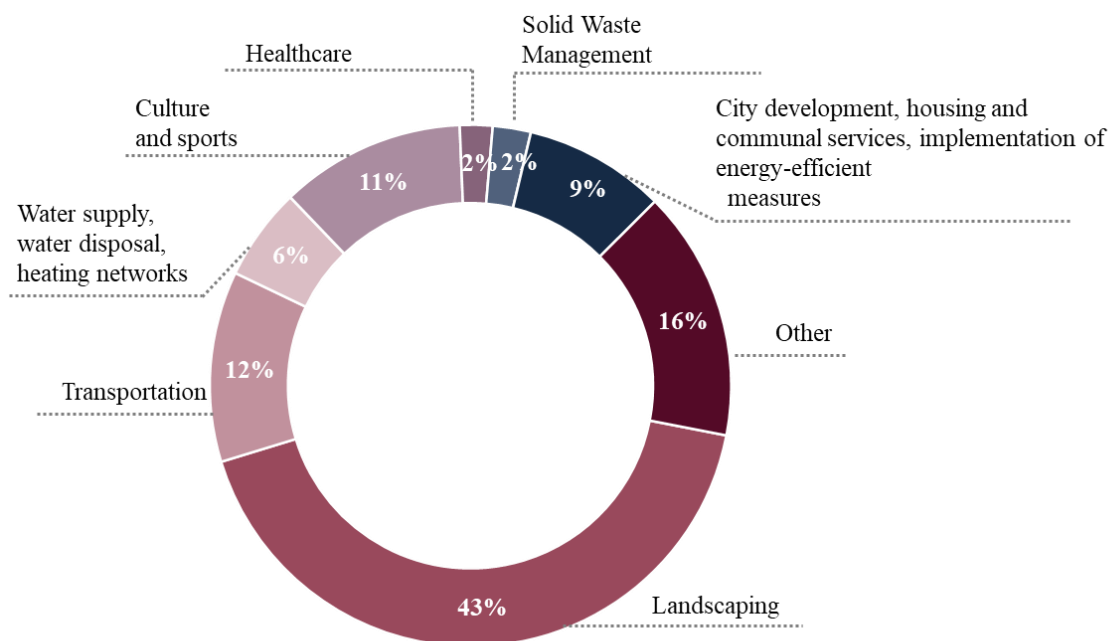


Figure 17. Structure of the Committee's decisions concerning public utilities and state-owned enterprises in 2019 by areas of support

At the same time, according to the order of the Committee No. 43-rp of 28.12.2015, registered with the Ministry of justice of Ukraine on 26.01.2016 No. 140/28270, the Procedure, forms and requirements for submitting information on existing state aid to undertakings to the Antimonopoly Committee of Ukraine (as amended) were approved (hereinafter – the Procedure). In accordance with paragraph 3 of the Procedure for state aid, in respect of which the Authorized Body has made a decision on the compatibility of such aid for competition and the validity period of which has not yet expired, state aid grantors provide the authorized body with information about such existing state aid. Thus, according to the information provided by grantors in accordance with the requirements of this procedure, in 2019, public utilities received state aid in the amount of UAH 3,433.34 million.

5. Conclusions and directions that require attention

The annual report is based on information on state aid to undertakings provided in 2019, which was received by the Antimonopoly Committee of Ukraine from Central and local Executive authorities, local self-government bodies that are grantors of state aid.

At the same time, the analysis of the information available in the Committee results in the need to raise awareness of state aid grantors and their compliance with the legislation in the field of state aid.

Conclusions

1. Ukraine has established and operates a system for monitoring and control of state aid and control the compatibility of state aid for competition.

The law of Ukraine "On state aid to undertakings" establishes legal and institutional principles for monitoring and control of state aid, but it has a framework nature. In addition, when the Committee took measures to implement the state aid monitoring and control system in Ukraine, a number of shortcomings of this Law were identified, which relate, in particular, to the lack of full compliance with the EU acquis Law, imperfect procedural procedures, as well as institutional support for monitoring and control of state aid.

The Committee continues to work on improving the Law of Ukraine 'On state aid to undertakings'. Comprehensive work is continuing on a new version of this Law, taking into account the proposals of the EU technical assistance Project, which will continue in 2020.

2. Employees of the relevant Department of the Committee carry out significant work in terms of advocacy of the system of monitoring and control of state aid, which in General improves the situation regarding the awareness of authorities and recipients in the field of state aid. Since this work is long-term and complex, the Committee continues to raise the General level of public awareness about the Institution of state aid to undertakings.

In 2019, based on the results of consideration of reports on new state aid, the number of decisions of the Committee on declaration support for an undertaking that is not state aid in accordance with the Law slightly decreased (if in 2018 such decisions were 94.1% of the total number of decisions taken in fact, in 2019 – 83%). A decrease in the number of such decisions may indicate an increase in the awareness of state aid grantors as a result of awareness-raising activities, seminars, consultations, etc. conducted by the Committee's employees.

4. When forming the annual budget of Ukraine, it is necessary for state aid grantors to comply with the requirements of part four of article 35 of the Budget code of Ukraine.

5. Most of the Committee's decisions in 2019 related to support for communal enterprises – 84% of the total number of decisions on state aid. In 2018, the number of such decisions was about 60%.

However, there are a number of decisions of the Committee on the declaration of state aid as incompatible for competition, termination and recovery of such aid due to failure to comply with the relevant local authorities of the legislation, in particular, on holding competitions for delegation of functions of the customer on construction, reconstruction and repair of housing, other objects of social and industrial

infrastructure of communal property, as well as on the definition of performers of communal services.

Taking into account the analysis and practical work of the Committee during 2019, the following **priority areas that require attention** in 2020 on the way to establishing an effective system of state aid can be identified:

- making decisions in accordance with the Law of Ukraine "On state aid to undertakings" based on the results of notifications consideration on new state aid;
- improving the regulatory framework for state aid;
- ensuring that the European Commission is informed about the provision of state aid in Ukraine in accordance with the requirements of the Association Agreement;
- providing explanations on the application of legislation in the field of state aid;
- conducting various events to continuously raise awareness of state aid grantors and recipients.

List of annexes

Annex 1. The Committee's decision on the compatibility of state aid for competition, adopted in 2019.

Annex 2. The Committee's decision on the incompatibility of state aid for competition, adopted in 2019.

Annex 3. The amount of state aid provided by type of economic activity (according to information provided by grantors) in 2019.

The Committee's decision on the compatibility of state aid for competition, adopted in 2019

n / a	Name of the SA grantor	HNS/MHI	Name of the SA recipient	Type of SA (scheme / - individual)	Region	Activities for which resources are allocated	Amount of eligible state aid, thousand UAH	Solution number	Date of decision	CE
1	Department of culture, nationalities and religions of the Kyiv regional state administration	HNS	Communal enterprise of the Kyiv regional Council "Kyiv academic regional music and drama theater named after P. K. Saksagansky"	Individual	Kyiv Oblast	Cultural and educational	88 644,1	20	17.01.2019	CE
2	Ministry of Youth and Sports of Ukraine	HNS	Olympic training bases that receive financial support from the state budget	Scheme existing	Ukraine	Sport	359,890.4	25	22.01.2019	
3	Ministry of Youth and Sports of Ukraine	HNS	Paralympic and deflympic training bases that receive financial support from the state budget	Scheme existing	Ukraine	Sport	462,211.1	26	22.01.2019	
4	Department of ensuring resource payments of the Sumy city Council	MHI	Small and medium-sized businesses	Scheme (existing)	Sumy Oblast	-	3 000,0	49	22.01.2019	

5	State employment service (Central office)	HNS	undertakings (employers) that employ registered unemployed persons from among internally displaced persons, regardless of their form of ownership and subordination	Scheme (existing)	Ukraine	-	Not defined	63	30.01.2019	
6	State employment service (Central office)	HNS	undertakings (enterprises), regardless of their form of ownership and subordination, whose activities are related to the production of products	Scheme (existing)	Ukraine	-	Not defined	64	31.01.2019	
7	State employment service (Central office)	HNS		Scheme (existing)	Ukraine	-	Not defined	65	31.01.2019	
8	State employment service (Central office)	HNS	undertakings (employers), except for budgetary, communal and non-profit organizations that provide retraining or advanced training of employees	Scheme (existing)	Ukraine	-	Not defined	66	31.01.2019	
9	State employment service (Central office)	HNS	undertakings (employers), except for budgetary, communal and non-profit organizations,	Scheme (existing)	Ukraine	-	Not defined	67	31.01.2019	
10	State employment service (Central office)	HNS	undertakings (employers) regardless of their form of ownership and subordination	Scheme (existing)	Ukraine	-	Not defined	68	31.01.2019	
11	Ministry of Energy and Coal Mining of Ukraine	HNS	State-owned coal mining enterprises	Scheme existing	Ukraine	Coal production	1 500 000,0 (for 2018)	86	06.02.2019	

12	Sumy city Council (Department of ensuring resource payments of Sumy SC)	MHI	Individuals and legal entities	Scheme existing	Sumy Oblast (city of Sumy)	-	Not defined	105	13.02.2019	
13	Ministry of Youth and Sports of Ukraine	HNS	The base of Olympic, Paralympic and Deaflympic training	Scheme (existing)	Ukraine	Sport	Not defined	129	27.02.2019	
14	Ministry of Energy and Coal Mining of Ukraine	HNS	State-owned coal-mining and coal-processing enterprises, which (in their separate divisions) carry out measures to prepare them for liquidation; State-owned enterprises that are assigned the functions of the customer for the implementation of works and measures for the liquidation of coal mining and coal processing enterprises; State-owned enterprises that are responsible for the maintenance of drainage complexes, the construction and reconstruction of which were provided for by mine liquidation projects	Scheme existing	Ukraine	Coal	Determined in accordance with the passport of the budget program for the corresponding year	132	27.02.2019	
15	Department of cultural heritage protection of the Executive body of the Kyiv city Council (KSC)	MHI	Communal institution "Kyiv scientific and methodological center for the protection, restoration and use of historical, cultural and protected areas"	Individual	city of Kyiv	Preservation of cultural heritage sites	155,386.3	144	07.03.2019	CE

16	Kyiv city Council	MHI	Small undertakings of the first and second groups of single tax payers	Scheme existing	Dnipropetrovsk Oblast (city of Kyiv)	-	Not defined	146	07.03.2019	
17	Department of culture of the Executive body of the Kyiv city Council (KSC)	MHI	Theater and entertainment institution of culture "Kyiv academic puppet theater" and 28 other theater institutions in Kyiv	Individual	city of Kyiv	Culture	1 286 563,8	160	14.03.2019	CE
18	Department of culture and tourism of the Kharkiv regional state administration	HNS	Regional communal enterprise "Kharkiv state academic puppet theater named after V. A. Afanasiev; Communal enterprise "Kharkiv Philharmonic Society"; Kharkiv regional communal enterprise "Youth academic Symphony orchestra" "Slobozhansky"; Communal enterprise of the Kharkiv regional Council "Big academic slobozhansky song and dance ensemble"	Individual	Kharkiv Oblast	Culture	569,050.1	169	14.03.2019	CE
19	The Mykolaiv city Council	MHI	An undertaking (management company) that is elected based on the results of the competition in accordance with the Law of Ukraine "On industrial parks"	Scheme	Mykolaiv Oblast	-	77 505,0	170	20.03.2019	
20	State administration of affairs		State enterprise "National center for business and cultural cooperation "Ukrainian house"	Individual	city of Kyiv	Culture, art	727,519.0	220	10.04.2019	

21	The Department for culture, family, youth, sports and tourism of the Kharkiv city Council	MHI	Communal enterprise "Druzhkivsky city park of culture and recreation" Druzhkivsky city Council	Individual	Donetsk Oblast	Culture	5 992,7	243	18.04.2019	CE
22	Department of culture and tourism of Zaporizhia city Council	MHI	Communal institution "Cinema and concert hall in the name of A. Dovzhenko"	Individual	Zaporizhia Oblast	Culture	12 697,5	245	18.04.2019	CE
23	Kryvyi Rih city Council	MHI	Legal entities	Scheme (existing)	Dnipropetrovsk Oblast (city of Kryvyi Rih)	-	Not defined	246	18.04.2019	
24	Mukachevo city Council	MHI	Communal enterprises and organizations (institutions, institutions), the founder of which is the Mukachevo CC, state organizations (institutions, institutions)	Scheme (existing)	Zakarpattia Oblast (city of Mukachevo)	The list of activities is specified in the decision	Not defined	270	22.04.2019	CE
25	Department of family, youth and sports of the Executive Committee of the Kharkiv city Council	MHI	Communal enterprise "Kharkiv sports Palace"	Individual (existing)	Kharkiv Oblast (city of Kharkiv)	Sport	183,174.1	276	24.04.2019	CE

26	Department of youth and sports of the Kharkiv regional state administration	HNS	Communal enterprise "Regional sports complex "Metalist"	Individual (existing)	Kharkiv Oblast	Sport	114,986.5	293	26.04.2019	CE
27	Morshynska city Council	MHI	undertakings of state and communal ownership	Scheme (existing)	Lviv Oblast (city of Morshyn)	-	Not defined	309	03.05.2019	CE
28	Department of communal utilities and improvement of Vinnytsia city Council	MHI	Communal unitary enterprise "EkoWin"	Individual	Vinnytsia Oblast (city of Vinnytsia)	Household waste management (except for household waste removal services)	92 978,7	310	06.05.2019	CE
29	Department of housing and communal infrastructure of the Executive body of the Kyiv city Council (KSC)	MHI	Communal enterprise "Water information center" of the Executive body of the Kyiv city Council	Individual	city of Kyiv	Culture	19 837,8	324	08.05.2019	CE
30	Rivne city Council	MHI	Communal enterprises and organizations (institutions, institutions), the founder of which is the Rivne CC, state organizations (institutions, institutions)	Scheme (existing)	Rivne Oblast (city of Rivne)	-	Not defined	328	08.05.2019	CE
31	Ministry of Energy and Coal Mining of Ukraine	HNS	State-owned coal mining enterprises	Scheme existing	Ukraine	Coal production	100,000.0 (for 2018)	330	14.05.2019	

32	Ministry of Economic Development and Trade of Ukraine	HNS	State enterprise "All-Ukrainian state research and production center for standardization, Metrology, certification and consumer protection", national research center "Institute of Metrology" and 26 other state enterprises listed in the decision	Individual	Ukraine	Standardization, Metrology, technical regulation	990,000.0	334	15.05.2019	
33	Department of sports, family and youth of Zaporizhia city Council	MHI	Communal enterprise "City football club "Metallurg"	Individual	Zaporizhia Oblast	Sport	77 611,4	335	15.05.2019	CE
34	State Judicial Administration of Ukraine		State enterprise "Sanatorium-resort treatment centre "Shklo"	Individual	Ukraine	Spa treatment	38 605,9	336	15.05.2019	
35	Vinnytsia city Council	MHI	Communal enterprise "Central city stadium"; undertakings	Individual	Vinnytsia Oblast	-	Not defined	361	28.05.2019	CE

36	Department of culture and tourism of the Kharkiv regional state administration	HNS	Regional communal institution "Kharkiv theater for children and youth"; Communal institution "Kharkiv academic Russian drama theater named after A. S. Pushkin"; Regional communal institution "Kharkiv state academic Ukrainian drama theater named after T. G. Shevchenko"; Regional communal institution "Kharkiv academic theater of musical Comedy"	Individual	Kharkiv Oblast	Culture, art	323,953.4	418	11.06.2019	CE
37	Department of health of Kharkiv city Council	MHI	Communal enterprise "City dairy factory-baby food kitchen"	Individual, existing	Kharkiv Oblast (city of Kharkiv)	Production of milk-based baby food for children under 2 years of age.	65 446,8	420	11.06.2019	CE
38	Department of culture of the Executive body of the Kyiv city Council (KCSA)	MHI	State enterprise "State academic orchestra" Radio Band of Alexander Fokin"; State enterprise "State academic variety and symphony orchestra of Ukraine"	Individual	city of Kyiv	Culture	64 413,1	425	13.06.2019	
39	Ministry of Social Policy of Ukraine	HNS	Employers that employ a person with a disability; Enterprises of public organizations of persons with disabilities	Scheme existing	Ukraine	-	Not defined	426	13.06.2019	
40	Ministry of Social Policy of Ukraine	HNS	Enterprises founded by public organizations of persons with disabilities that employ more than 50% of persons with disabilities	Scheme existing	Ukraine	-	Not defined	427	13.06.2019	

41	Executive Committee of Sumy city Council	MHI	Communal enterprise of Sumy city Council "Elektroavtotrans"	Individual	Sumy Oblast (city of Sumy)	Transportation of passengers by bus	137,900.0	437	19.06.2019	CE
42	Department of housing and communal services of Chernivtsi city Council	MHI	City communal company "Chernivtsispetskomuntrans"	Individual	Chernivtsi Oblast (city of Chernivtsy)	Services for the disposal of household waste	16 900,0	465	27.06.2019	CE
43	Department of culture and tourism of the Donetsk regional state administration	HNS	Regional communal enterprise "Center for cinema and culture"	Individual	Donetsk Oblast	Culture	22 600,9	498	16.07.2019	CE
44	Department of transport, communications and communications of the Ternopil city Council	MHI	Communal enterprise "Ternopilelektrotrans"	Individual	Ternopil Oblast	Urban transportation of passengers by bus; Major repairs of berths	22 101,0	499	16.07.2019	CE
45	Department of mass communications of the Kharkiv regional state administration	HNS	Communal enterprise "Regional information center of the Kharkiv regional Council"	Individual	Kharkiv Oblast	Publishing and culture	7 495,7	503	25.07.2019	CE

46	Sumy city Council	MHI	Undertakings	Scheme	Sumy Oblast (city of Sumy)	-	Not defined	535	01.08.2019	
47	The Directorate of transport and communications of the Zaporizhia city Council	MHI	Zaporizhia communal enterprise of urban electric transport "Zaporizhelektrotrans"	Individual	Zaporizhia Oblast (city of Zaporizhia)	Transportation of passengers by bus	293,704.2	548	08.08.2019	CE
48	Zaporizhia city Council	MHI	undertakings-small undertakings of the first and second groups of single tax payers	Scheme existing	Zaporizhia Oblast (city of Zaporizhia)	-	Not defined	557	13.08.2019	
49	Department of culture of the Executive body of the Kyiv city Council (KCSA)	MHI	Communal enterprise of Executive body of Kyiv city Council (KCSA) "Kyivkinofilm"	Individual	city of Kyiv	Culture	281,033.3	558	13.08.2019	CE
50	Department of transport infrastructure of the Executive body of the Kyiv city Council (KCSA)	MHI	Communal enterprise "Kyiv metro"	Individual	city of Kyiv	Transportation of passengers by urban electric transport (metro)	973,708.1	559	13.08.2019	CE

51	Department of transport infrastructure of the Executive body of the Kyiv city Council (KCSA)	MHI	Communal enterprise "Kyivtransparkservice"	Individual	city of Kyiv	Creation and implementation of an automated Parking payment control system	105,884.0	575	29.08.2019	CE
52	Department of transport infrastructure of the Executive body of the Kyiv city Council (KCSA)	MHI	Communal enterprise "Kyivpastrans"	Individual	city of Kyiv	Transportation of passengers by road in city of Kyiv	2 572 912,8	576	29.08.2019	CE
53	Shevchenko district in the city of Kyiv state administration	HNS	Communal enterprise "Sports complex "Start"	Individual	city of Kyiv	Physical culture and recreation, sports	3 000,0	578	02.09.2019	CE
54	Department of culture and tourism of the Odesa city Council	MHI	LLC "Ukrainskyi Kinofestival"	Individual	Odesa Oblast	Culture	2 429,9	580	02.09.2019	
55	Mariupol city Council	MHI	Communal enterprise "Mariupol tram and trolleybus management"	Individual	Donetsk Oblast (Mariupol)	Public transport services	305,670.5 (11 047 000 € *of 27.67)	581	02.09.2019	CE

56	Department for urban development of the military-civil administration of the city of Avdiivka, Donetsk region	HNS	Communal enterprise Avdiivka tram and trolleybus management	Individual	Donetsk Oblast (Avdiivka)	Transportation of passengers by bus	6 092,4	636	19.09.2019	CE
57	State Agency of Ukraine on cinema issues	HNS	State enterprise "Alexander Dovzhenko national center"	Individual	Ukraine	Culture	25 000,0	637	19.09.2019	
58	The Department for culture, family, youth, sports and tourism of the Kharkiv city Council	MHI	Communal enterprise "Duzhkovskiy Park of culture and recreation" Duzhkovskiy city Council	Individual	Donetsk Oblast (city of Druzhkivka)	Culture	5 028,3	679	03.10.2019	CE
59	Executive Committee of the Yuzhnensky city Council of the Odesa region	MHI	Communal enterprise Yuzhnenska city TV Studio "MIG"	Individual	Odesa Oblast (city of Yuzhne)	Public broadcasting services	7 971,3	680	03.10.2019	CE
60	Energodar city Council	MHI	Communal enterprise "City dairy kitchen"	Individual	Zaporizhia Oblast (city of Energodar)	Production of baby food based on milk	3 251,72	696	10.10.2019	CE

61	Ministry of Economic Development and Trade of Ukraine Ministry of Economic Development, Trade and Agriculture	HNS	State institution "Office for the promotion of exports of Ukraine"	Individual	Ukraine	Export consulting; Organization of educational process and trainings for exporters	24 633,5	720	04.11.2019	CE
62	Department of culture of the Executive Committee of the Kryvyi Rih city Council	MHI	Communal enterprise "Kryvyi Rih academic theater of musical and plastic arts" Academy of movement" of Kryvyi Rih city Council; Communal enterprise "Kryvyi Rih city puppet theater" of Kryvyi Rih city Council; Communal enterprise "Kryvyi Rih academic city drama and musical Comedy theater named after T. Shevchenko"	Individual	Dnipropetrovsk Oblast	Culture	185,240.9	724	04.11.2019	CE
63	Department of culture of the Executive Committee of the Poltava city Council	MHI	Communal enterprise "Palace of leisure"	Individual	Poltava Oblast	Culture	24 452,2	765	21.11.2019	CE
64	Department of transport infrastructure of the Executive body of the Kyiv city Council (KSC)	MHI	Communal enterprise "Kyivpastrans"	Individual	city of Kyiv	Public transport services	3 539 901,7	767	21.11.2019	CE

65	Financial Department of the Uman city Council	MHI	Uman communal enterprise "Umanteploenergo"	Individual	Cherkasy Oblast	Heat supply services	16 770,0	772	27.11.2019	CE
66	Zaporizhia city Council and the Department for transport and communications of the Zaporizhia city Council	MHI	Communal enterprise " Zaporizhia international airport"	Individual	Zaporizhia Oblast		1 063 840,0	773	27.11.2019	CE
67	Department of transport infrastructure of the Executive body of the Kyiv city Council (KSC)	MHI	Communal enterprise "Kyiv metro"	Individual	city of Kyiv		1 800 000,0	774	27.11.2019	CE
68	Severodonetsk city Council	MHI	Communal enterprise " Severodonetsk trolleybus management"	Individual	Luhansk Oblast		40 000,0	775	27.11.2019	CE
69	Department of public utilities of the Kramatorsk city Council	MHI	Communal motor transport company 052810	Individual	Donetsk Oblast		10 900,0	816	12.12.2019	CE
70	Ministry of Economy of Ukraine	HNS	State enterprise "Lutsk repair plant "Motor"	Individual	Volyn Oblast		Not defined	836	19.12.2019	

71	Ministry of Economy of Ukraine	HNS	Public joint-stock company "MOTOR SICH"; Separate division Zaporizhia machine-building plant named after V. I. Omelchenko of public joint-stock company "MOTOR SICH"	Individual	Zaporizhia Oblast		Not defined	837	19.12.2019	
72	Transcarpathian regional Council	MHI	Transcarpathian regional communal enterprise "Uzhgorod international airport"	Individual	Zakarpattia Oblast		29 027,2	843	24.12.2019	CE
73	Department of transport infrastructure of the Executive body of the Kyiv city Council (KCSA)	MHI	Communal enterprise "Kyiv metro"	Individual	city of Kyiv		Not defined	863	28.12.2019	CE
74	Lviv city Council	MHI	Lviv communal motor transport enterprise No. 1	Individual	Lviv Oblast		Not defined	864	28.12.2019	CE
75	Lviv city Council	MHI	Lviv communal enterprise "Lvivelektrotrans"	Individual	Lviv Oblast		Not defined	865	28.12.2019	CE

The Committee's decision on the incompatibility of state aid for competition, adopted in 2019

No. n/a	Name of the SA grantor	Name of the SA recipient	The purpose of SA	SA form	Type of SA scheme / individual	Region	Activities for which resources are allocated	Amount of SA, thousan d UAH	Triviality of providing SA	Number and date of the Committee' s decision
1	Department of public utilities and improvement of Vinnytsia city Council	CUE "EkoWin"	aid to certain types of economic activities (in the field of household waste management)	Replenishme nt of the authorized capital	Individual	Vinnytsia Oblast	Removal of household waste	119,500.0	01.01.2019- 31.12.2024	No. 310-p of 06.05.2019 ²⁷
2	The Department of housing services of Kharkiv city Council	CE "ZHILKOMSER VIS"	aid to certain types of economic activities (in the sphere of housing and communal services)	Subsidies, current and capital transfers, contributions to the authorized capital	Individual	Kharkiv Oblast	The maintenance of houses and constructions and house adjoining territories	Is not defined	01.01.2011- 31.12.2020	No. 383-p from 05.06.2019 ²⁸

²⁷ The table only provides information about incompatible state aid. The decision also recognized that part of the support is not state aid, and part of the support is compatible state aid.

²⁸ Existing, the decision also recognized that part of the support is not state aid (similar to the decisions of the Committee No. 385-p, 386-p, 387-p, 388-p, 389-p, 390-p of 05.06.2019).

3	The Department of housing services of Kharkiv city Council	CSE "Kharkivgorlift"	Promotion of certain types of economic activity	Subsidies, current and capital transfers	Individual	Kharkiv Oblast	The maintenance of houses and constructions and house adjoining territories	Is not defined	01.01.2011-31.12.2020	No. 385-p of 05.06.2019
4	The Department of housing services of Kharkiv city Council	CE "Tvii dim"	aid to certain types of economic activities (in the sphere of housing and communal services)	Subsidies, current and capital transfers	Individual	Kharkiv Oblast	The maintenance of houses and constructions and house adjoining territories	Is not defined	01.01.2011-31.12.2020	No. 386-p from 05.06.2019
5	The Department of housing services of Kharkiv city Council	CE " Kharkiv repair and construction enterprise"	aid to certain types of economic activities (in the sphere of housing and communal services)	Subsidies, current and capital transfers	Individual	Kharkiv Oblast	The maintenance of houses and constructions and house adjoining territories	Is not defined	01.01.2011-31.12.2020	No. 387-p of 05.06.2019
6	The Department of housing services of Kharkiv city Council	CE " Kharkivzhylbud"	aid to certain types of economic activities (in the sphere of housing and communal services)	Subsidies, current and capital transfers	Individual	Kharkiv Oblast	The maintenance of houses and constructions and house adjoining territories	Is not defined	01.01.2011-31.12.2020	No. 388-p of 05.06.2019

7	The Department of housing services of Kharkiv city Council	CE " Kharkiv-blagousrij»	aid to certain types of economic activities (in the sphere of housing and communal services)	Subsidies, current and capital transfers	Individual	Kharkiv Oblast	The maintenance of houses and constructions and house adjoining territories	Is not defined	01.01.2011-31.12.2020	No. 389-p of 05.06.2019
8	The Department of housing services of Kharkiv city Council	CE " Complex for the removal of household waste"	aid to certain types of economic activities (in the field of household waste management)	Subsidies, current and capital transfers	Individual	Kharkiv Oblast	Removal of household waste	585,470.8	01.01.2011-31.12.2020	No. 390-p of 05.06.2019
9	Department of housing and communal services of Chernivtsi city Council	CCE "Chernivtsi-spetskommuntrans"	aid to certain types of economic activities (in the field of household waste management)	Replenishment of the authorized capital	Individual	Chernivtsi Oblast	Removal of household waste	36 283,0	02.02.2017-31.12.2022	No. 465-p from 27.06.2019

10	Department of construction and housing of the Executive body of the Kyiv city Council(Kiev city state administration)	CE "Special housing Fund"; CE " Engineering center»; CE "Housing-Investstroy UKS"; CE "Zhytlo-service"	aid to certain types of economic activities (in the field of construction)	Capital investment	Individual	city of Kyiv	Performing the functions of the customer for the construction, reconstruction and repair of social and industrial infrastructure facilities	Is not determined (up to 2.5% of the cost of the construction object)	01.01.2019-31.12.2019	No. 645-p from 26.09.2019 ²⁹
11	Solomenskay district in the city of Kyiv state administration	CE "Solomianka-service"	aid to certain types of economic activities (in the field of construction)	Capital transfers	Individual	city of Kyiv	Performing the functions of the customer for the construction, reconstruction and repair of social and industrial infrastructure facilities	Is not determined (up to 2.5% of the cost of the construction object)	01.01.2019-31.12.2019	No. 721-p of 04.11.2019
12	Department of education and science of the Executive body of the Kyiv city Council (Kyiv city state administration)	CE "Spezielle Fund"; CE "GPVE"; CE "Castrol-reconstruction"; CE " Housing-Investstroy UKB"	aid to certain types of economic activities (in the field of construction)	Current and capital transfers	Individual	city of Kyiv	Performing the functions of the customer for the construction, reconstruction and repair of social and industrial infrastructure facilities	Is not determined (up to 2.5% of the cost of the construction object)	01.01.2019-31.12.2019	No. 742-p of 12.11.2019

²⁹ The decision also recognized part of the support as non-state aid (similar to the Committee's decisions No. 721-p of 04.11.2019, No. 742-p of 12.11.2019, and No. 862-p of 26.12.2019).

13	Department of health of the Executive body of the Kyiv city Council (Kyiv city state administration)	CE "Engineering center"	aid to certain types of economic activities (in the field of construction)	Capital transfers	Individual	city of Kyiv	Performing the functions of the customer for the construction, reconstruction and repair of social and industrial infrastructure facilities	Is not determined (up to 2.5% of the cost of the construction object)	01.01.2019-31.12.2019	No. 862-p of 26.12.2019
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Amount of state aid provided by type of economic activity
(based on information provided by grantors) in 2019

Industry	Amount, mln UAH
Land and pipeline transport	1 707,59
Activities in the field of creativity, art and entertainment	617.46
Air transport	518.64
Maintenance of homes and territories	431.77
Activities in the field of sports, recreation and entertainment	308.59
Construction of buildings and structures	80.77
Administrative and auxiliary office activities, other auxiliary commercial services	77.48
Water intake, treatment and delivery	58.41
Functioning of libraries, archives, museums and other cultural institutions	42.32
professional, scientific and technical activities	26.23
Production of films, videos, and television programs	22.60
Food production	16.15
waste management activities	15.28
Other than those specified in the list	14.05
Production of other non-metallic mineral products	2.84
Health protection	2.79
Activities in the field of radio and television broadcasting	2.48
Manufacture of finished metal products, other than machinery and equipment	2.35
Veterinary activity	2.30
Furniture production	1.13
Production of other products	1.13
Food and beverage supply activities	0.74
Production of machinery and equipment	0.62
Production of electrical equipment	0.50
Production of paper and paper products	0.49
Manufacture of wearing apparel	0.47
Production of computers, electronic and optical products	0.45
Activities in the fields of law and accounting	0.36
Provision of other individual services	0.27
Production of rubber and plastic products	0.26
Retail trade, other than trade in motor vehicles and motorcycles	0.26
Wholesale and retail trade in motor vehicles and motorcycles, their repair	0.11
Production of leather, leather products	0.10
Repair of computers, household goods and personal items	0.09
The work of the security services and investigation	0.09
Warehousing and auxiliary activities in the field of transport	0.07
Computer programming	0.05

Repair and installation of machinery and equipment	0.03
Agricultural industry	0.01