

Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (Text with EEA relevance)

## CHAPTER 10

### REPORT ON PAYMENTS TO GOVERNMENTS

#### *Article 41*

#### **Definitions relating to reporting on payments to governments**

For the purpose of this Chapter, the following definitions shall apply:

- (1) ‘undertaking active in the extractive industry’ means an undertaking with any activity involving the exploration, prospection, discovery, development, and extraction of minerals, oil, natural gas deposits or other materials, within the economic activities listed in Section B, Divisions 05 to 08 of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2<sup>(1)</sup>;
- (2) ‘undertaking active in the logging of primary forests’ means an undertaking with activities as referred to in Section A, Division 02, Group 02.2 of Annex I to Regulation (EC) No 1893/2006, in primary forests;
- (3) ‘government’ means any national, regional or local authority of a Member State or of a third country. It includes a department, agency or undertaking controlled by that authority as laid down in Article 22(1) to (6) of this Directive;
- (4) ‘project’ means the operational activities that are governed by a single contract, license, lease, concession or similar legal agreements and form the basis for payment liabilities with a government. None the less, if multiple such agreements are substantially interconnected, this shall be considered a project;
- (5) ‘payment’ means an amount paid, whether in money or in kind, for activities, as described in points 1 and 2, of the following types:
  - (a) production entitlements;
  - (b) taxes levied on the income, production or profits of companies, excluding taxes levied on consumption such as value added taxes, personal income taxes or sales taxes;
  - (c) royalties;
  - (d) dividends;
  - (e) signature, discovery and production bonuses;

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- (f) licence fees, rental fees, entry fees and other considerations for licences and/or concessions; and
- (g) payments for infrastructure improvements.

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(1) [OJ L 393, 30.12.2006, p. 1.](#)