

Payments for Natural Resource Use, and Their Influence on the Development of Local Areas of Eastern Russia

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Introduction

Abundance and diversity of natural resources of Russia are well known. The total value of mineral and forest resources of Russia is estimated to reach 75.7 trillion dollars, much more than in other countries (Russia and Its Regions, 2012, p.17). The country is one of the world leaders in reserves (Table 1), extraction (Table 2), and export (Table 3) of many minerals and raw products.

Significant reserves of renewable and non-renewable natural resources are located in the eastern part of the country (Eastern Siberia and the Far East), where 60% of the territory of the Russian Federation is home to 10% of its citizens due to uncomfortable climatic conditions. More than 90% of prospected Russian reserves of uranium, tin, and platinum; above 80% of gold and molybdenum; more than 70% of nickel, copper, lead, and diamonds are located there (Governmental Report, 2011).

Resource orientation of the Russian economy strengthened in the post-Soviet period. Share of revenues from oil and gas industry in the country's budget was growing steadily and in 2011 it was around 60%. Share of primary products (especially oil and natural gas) in exports (calculated according to customs statistics) has increased to 82.4%. The resource orientation of economy of eastern Russia,

Table 1. Share of Russia in world proven reserves of certain types of mineral resources

	Oil (incl. condensate)	Natural gas	Coal	Uranium	Iron ore	Copper	Nickel	Tin	Lead	Zinc	Molybdenum	Gold	Diamond	Platinum
Share of Russia (%)	5-6	21.4	18	4.5	14.7	6	13	12	6	9	5.7	15	34.6	11
Rank of Russia	10	1	2	4	3	5	no data	3	2	2	5	2	1	2

Source: *Governmental Report, 2010, 2011; Iron Ore Statistics and Information, 2012.*

Table 2. Share of Russia in world extraction of certain types of mineral resources (2011)

	Oil (incl. condensate)	Natural gas	Coal	Uranium	Iron ore	Copper (extraction and production)	Nickel	Molybdenum	Tin	Lead	Zinc	Gold	Diamond	Platinum	Palladium
Share of Russia (%)	12.8	20.6	4.5	5.6	6	4.5	18.1	2	0.1	4	3	7.6	25	13	42
Rank of Russia	1-2	1	5	6	5	7	1	7-8	no data	no data	no data	4	2	2	2

Source: *Governmental Report, 2011.*

Table 3. Share of Russia in world export of certain types of raw material resources (2011)

	Wood and paper-based products	Oil and gas condensate	Natural gas	Black coal	Uranium products	Primary nickel products
Share of Russia (%)	2,5	12	20	11	40	20
Rank of Russia	no data	2	1	3	no data	1

Source: *Governmental Report, 2011.*

which had not changed for centuries, increased in the post-Soviet period and was influenced primarily by the product markets of Asian Pacific countries. Socio-economic and ecological importance of natural resources for the population of the eastern regions has increased.

Despite the abundance of natural resources, decline and lack of perspective could be observed during field research in these resource-oriented areas, as well as discontent of people living near the rich resources (Litvinenko, 2012). Why in spite of abundance of natural resources, successfulness of mining enterprises and companies, and significant payments for natural resource use, local areas remain poor?

In this study, I tried to figure out why the existing domestic payments for natural resource use do not sufficiently contribute to the socioeconomic development of the local areas where the natural resources are located, and how important payments of enterprises are for the development of the eastern regions and local areas. Payments for natural resource use are examined in the works of domestic researchers (Golub and Strukova, 2001; Volkova, 2002, 2006; Dumnov, 2004, etc.). This paper supplements them with an analysis of the problems of local territories under the influence of existing system of payments for natural resource use, conducted

in the course of field studies in eastern regions of Russia covering the period from 2003 to 2010.

This study searched for answers to the following questions:

- 1) How large are taxes and payments for extraction of mineral resources to the federal, regional and local budgets set by Russian laws?
- 2) How large is the share of payments of enterprises (companies) that use natural resources in the revenue of the budget of the region?
- 3) How large is the share of local budget in total taxes and duties of resource companies, as well as in their payments directly related to the extraction of natural resources and pollution of the environment?
- 4) What is the role of payments of natural resource using businesses for local areas of eastern Russia, and what social care is provided by companies to municipalities?

As primary material, apart from official data, the legislative acts of Russian Federation were used, as well as interviews with representatives of resource-using enterprises and municipal authorities. The preliminary results of investigations have been published (Litvinenko and Murota, 2009, Litvinenko, 2012); the task of this paper is a more in-depth analysis of the obtained empirical data and their interpretation.

Allocation of taxes and payments for extraction of mineral resources in the budgets of different levels

The most cost-effective way of natural resource use in post-Soviet period is the extraction of mineral resources. The analysis of existing in Russia rates of allocations of taxes and payments for extraction of mineral resources in the budgets of different levels is given. According to the Budget Code as of 2013 (The Budget Code of the Russian Federation, 2013), federal budget received 100% of the

following taxes: a tax on extraction of oil and gas; taxes and regular payments (royalties) for the extraction of mineral resources on the continental shelf, in the exclusive economic zone and outside the country; regular payments (royalties) for the extraction of natural gas under production sharing agreements. Federal budget received 40% of taxes from the extraction of other minerals (excluding oil, gas, diamonds, and common minerals).

Regional budget (budget of the federal subject) received 100% of taxes for extraction of common minerals and natural diamonds and 60% of taxes from the extraction of other minerals (excluding oil, gas, diamonds, and common minerals). Therefore, the taxes and duties for high-yield oil and gas resources are allocated entirely to the federal budget, and regional budget a received taxes and payments for extraction of less profitable or marginally profitable common minerals. The exception are the taxes and duties for the use of natural diamonds coming into the budget Republic of Sakha. According to the regional legislative acts, allocations in the local budget may come from the federal and regional taxes and duties. Thus, the local area, which mineral resources are extracted, may receive taxes and payments from the production, but may be excluded from allocation of these taxes, too, depending on regional laws.

Payments for natural resource using enterprises (companies) in revenues of regional budgets

Revenues from the use of natural resources in the regional budget are investigated on the example of Republic of Khakassia located in the south of Eastern Siberia. The economic basis of the region are well-known resource using enterprises such as Sayanogorsk Aluminium Plant, Khakassia Aluminium Plant, Sayano-Shushenskaya Hydro Power Plant, Sorskii GOK and others. In 2010 taxes, fees and charges for the use of natural resources accounted for only 2% of the

Table 4. Structure of revenues of the consolidated budget of the Republic of Khakasia for H1 2010

Source of revenue	Revenue, mln rubles	Share in total revenue, %
1) Tax and non-tax revenues	6,265.8	70.8
Including:		
Taxes on profit and income including tax on personal income	3,606.7 2,078.2	40.7 23.5
Property taxes	1,062.9	12.0
Taxes on goods (works, services) sold in Russian Federation	575.9	6.5
Revenues from the use of state and municipal property	371.5	4.2
Aggregate income tax	317.9	3.6
Taxes, duties, and royalties for the use of natural resources	142.0	1.6
State fees	80.2	0.9
Payments for the use of natural resources	36.1	0.4
2) Uncompensated receipts	2,101.8	23.7
3) Revenues from business and other income-generating activities	488.2	5.5
TOTAL REVENUES	8,855.8	100.0

Source: *Socioeconomic development of Republic of Khakasia, 2010.*

revenues of the consolidated budget of the Republic (Table 4). Regional budget replenished mainly by taxes on personal income (mainly of employees of above-mentioned companies), income and property taxes of these and other enterprises.

The regional budget received very little direct benefits from the exploitation

Table 5. Contributions of the natural resources using enterprises to budget revenues of federal subjects

Russian Federation subject	The enterprise (company) which is the main source of payments into the budget of federal subject	Year	Share of payments into the budget of federal subject, %
Republic of Sakha (Yakutia)	AK ALROSA	2012	35.2
		2004	70
Krasnoyarsk krai	GMK Noril'skii Nikel	2008	40.5
		2004	50
		2001	62.5
Republic of Khakasia	Sayanogorsk Aluminium Plant (RUSAL)	2004	47
Taimyr (Dolgano–Nenets) Autonomous Okrug	GMK Noril'skii Nikel	2004	60
		2003	93
		2001	83.8

Source: The Public Hearing on the Budget of the Krai, 2008; Republic of Sakha (Yakutia) Budget Revenues, 2013; Interviews with representatives of the government of the Republic of Khakasia (January 2005); government of Taimyr (Dolgano–Nenets) Autonomous Okrug (February 2005); government of the Republic of Sakha (August 2005); and the Transpolar branch of GMK Noril'skii Nikel in Norilsk, Krasnoyarsk krai (February 2005).

of natural resources, but the overall contribution of resource companies in the consolidated budget of the Republic is more than 50% due to taxes on income, profit and property. Therefore, large resource-using enterprises, particularly Sayanogorsk Aluminium Plant (Table 5) are an important source of cash income to the budget of Republic of Khakassia.

Despite the fact that a large part of the payments, especially directly related to the use of natural resources, goes to the federal budget, total payments of resource companies, especially large companies, to the budgets of the eastern regions of Russia are very significant (Table 5).

Table 6. Assessment of all taxes and charges paid into budgets of various levels by recourse-utilizing enterprises

Enterprise	Year	Share of payments into the budget of federal subject, %			
		Federal	Regional	Municipal	Nonbudgetary funds
OAOKhK Yakutugol (the Neryungri district, Republic of Sakha (Yakutia))	2009	33	47	6	14
OAOGMK Dal'polimetall (the town of Dal'negorsk, Primorskiï krai)	2007	26	37	9	28
Mirninskii GOK, AK ALROSA (the Mirnyi district, Republic of Sakha (Yakutia))	2004	7	69	4	20
OOO Zakamensk (Zakamensk district, Republic of Buryatia)	2003	14	23	14	49
OAOKorshunovskiiGOK (Nizhneilmsk district, Irkutsk oblast)	2003	36	18	24	22

Source: Interviews with representatives of OAOKhK Yakutugol, Neryungri district, Republic of Sakha (August 2010), OAOGMK Dal'polimetall, Dal'negorsk, Primorskiï krai (September 2008); AK ALROSA, Mirnyi, Republic of Sakha (August 2005); OOO Zakamensk, Zakamensk, Republic of Buryatia (August 2004); and OAOKorshunovskii GOK, Zheleznogorsk-Ilimskii, Irkutsk oblast (August 2004).

Russia's eastern regions are largely dependent on revenue provided by natural resource-based enterprises to the regional budgets.

Allocations of taxes and duties of resource using enterprises of eastern Russia to the budgets of different levels

For enterprises, mainly related to mining, payments of all taxes and duties to the budgets of the various levels have been studied, i.e., federal, regional (federal subjects like kraï, oblasts, republics, okrugs), and local (municipalities) - Table 6.

It was revealed that the municipal budget receives smaller or the smallest part

of all allocations of enterprises. Separately, in 2004, tax allocations of enterprises related to extraction of mineral resources, water resource use, and environmental pollution were studied. Among the studied companies, mainly related to the extraction of ore mineral resources, were Korshunovskii GOK (Nizhneilimsk district, Irkutsk oblast), Mirninskii GOK, AK ALROSA (Mirnyi district, Republic of Sakha (Yakutia)), OOO Zakamensk (Zakamensk district, Republic of Buryatia), Sorskii GOK (Town of Sorsk, Republic of Khakasia), GMK Noril'skii Nikel (Town of Noril'sk, Krasnoyarsk krai). Among all taxes and payments of studied enterprises, only certain taxes and payments related to natural resource use were investigated, including tax for extraction of mineral resources, as well as payments for water resource use and environmental pollution.

According to the Tax Code of the Russian Federation, in 2004 the share of federal budget in allocations from the tax on extraction of mineral ores was 40 percent, the remaining 60% were distributed among regional and municipal budgets on the basis of regional laws. The budgets of municipalities, where the mentioned companies and their raw material base are located, did not receive the proceeds of this tax, except for Nizhneilimsk district, receiving 30% (or 50% from 60% under the authority of the region). This simple analysis shows that the tax mechanism does not provide direct relationship between the use of natural resources and social development of the territory, where natural resource is located.

A similar situation prevailed with regard to payment for use of water resource. In 2004, 100 percent of this payment was up to discretion of the federal subjects. Almost all the subjects I investigated failed to give any share from the payment for use of water resource to municipalities. I found only one exception— Zakamensk district, which received 50 percent from Republic of Buryatia. In addition, in 2005 the water tax was redesignated from the regional to the federal budget.

Natural resource-based enterprises often pollute and disturb the environment of

the municipal areas where they are located, so it would be logical that they should pay mainly to the municipal budget. This obvious requirement is not reflected in the existing taxation system. In 2004 the payment made by enterprises for adverse impact on environment was distributed as follows: 20 percent went to the federal budget, the remaining 80 percent were left up to the discretion of republics, krais, and oblasts. Despite the negative impact of natural resource exploitation on municipal areas, the majority of municipal budgets (except of Nizhneilimsk district, Irkutsk Oblast, and Noril'sk) did not receive any share from the above-mentioned payment.

In 2010, payments of Open Joint Stock Holding Company "Yakutugol," Russia's largest coal mining company, and the city-forming enterprise of the town of Neryungri and Neryungri district in the Republic of Sakha, were studied. It was revealed that the local (district and city) budget received only 6% of all taxes and duties paid by the company. The main source of revenue in the budget of Neryungri district was the tax on personal income (30% of the tax were allocated in the district budget and 30% in the city budget.) In 2009, the local budget received only 2% of all taxes and duties for the extraction of coal and environmental pollution (Table 7).

Despite the location of the major coal mines in the district, funds from the tax on the extraction of coal and regular payments for the use of natural resources did not contribute to the local budget; they are accumulated in the federal and republican budgets only. Coal mining has a negative impact on the environment of the city and the district, but the local budget receives less than half of the payments of the company for environmental pollution.

Due to the small income from the company "Yakutugol" in the local budget (about 100 thousand rubles a year, which is slightly more than 3,000 USD), despite the successfulness of the business related to the extraction of coal, as well as

Table 7. Assessment of all taxes and charges related to extraction of coal and environmental pollution paid into budgets of different levels by Open Joint Stock Holding Company "Yakutugol" (2009)

Enterprise	Paid total (rubles)	Budgetary allocations (%)		
		Federal	Regional (Republic of Sakha)	Local (Neryungri district and Town of Neryungri)
All taxes and charges related to extraction of coal and environmental pollution	233,764	39	59	2
including				
Tax on extraction of coal	219,422	40	60	0
Charge for environmental pollution	14,129	20	40	40
Regular charges for use of subsurface resources	213	40	60	0

Source: Data of Open Joint Stock Holding Company "Yakutugol."

contribution of other businesses in the local budget, in the course of the field study in Neryungri District and town of Neryungri in 2010, the decline and poverty of coal-producing areas was noticed. In the post-Soviet period the construction of housing, social and cultural facilities stopped.

Poor revenues from natural resource use to municipal budgets caused another problem: municipal expenses for the protection of the environment and solution of environmental problems are also very scarce or completely absent. For example, according to the data of representatives of the administration of the Dal'negorsk urban district, Primorskii krai, very insignificant ecological expenses are only directed to solid domestic waste treatment. In this regard, ecological problems, such as a high lead concentration in soil, excess of the maximum acceptable lead concentration in children's blood, and the pronounced tendency towards growth

in mortality from malignancies, mostly associated with the activities of GMK Dal' polimetall and its predecessors, remain unresolved. Neither federal, regional, or local authorities nor the enterprise itself are solving these problems that have been accumulated over decades.

The role of payments for natural resource use in local social development and social assistance of enterprises to municipalities

Natural resource using enterprises, despite their small payments to the local budget, are the main source of cash income for many local territories of eastern Russia. Socioeconomic development of local areas is largely dependent on payments to the municipal budgets provided by natural resource-based enterprises (Table 8).

Representatives of local administrations noted in interviews that in the 1990s, when natural resource using enterprises functioned without profit and had no capability to pay taxes, no social development plans were implemented in the districts and settlements. In addition to payments to local governments, enterprises (companies) provide assistance to local government in addressing social issues and promoting social development within their location.

Enterprises support local authorities both on the basis of officially signed agreements and contracts and without them. For example, Sayanogorsk Aluminium Plant (RUSAL) has an agreement and cooperation contracts with the municipality of the town of Sayanogorsk. The plant constructed sports center for the town's population at its own expense and participated in financing of children's summer recreation programs. Company OJSHC "Yakutugol" renders feasible social assistance to the town of Neryungri and Neryungri district, including participation in urban landscaping, organization of urban and professional holidays, etc.

The municipality of the town of Sorsk has an agreement and contracts with

Table 8. Share of payments by enterprises using exhaustible natural resources in municipal budgets (%)

Municipal unit	Enterprise which is the main source of payments into the municipal budget	Year	Share of payments into the municipal budget, %	Endowment of an enterprise with nonrenewable natural resources (years)
Town of Neryungri, Republic of Sakha (Yakutia)	OOO KhK Yakutugol	2008	26	15 – 30
Nizhneilimsk district, Irkutsk oblast	OOO Korshunovskii GOK (Stal'naya gruppa Mechel)	2004	60	15
Town of Sorsk, Republic of Khakasia	OOO Sorskii GOK (UK Soyuzmetallresurs)	2004	50	30
Mirnyi district, Republic of Sakha (Yakutia)	Mirninskii GOK (AK ALROSA)	2004	60	40
Town of Noril'sk, Krasnoyarsk krai	Transpolar branch of OAO GMK Noril'skii Nickel	2004	80	50
		2003	97.6	

Source: Interviews with representatives of the administrations of the Nizhneilimsk district, Irkutsk oblast (August 2004); Sorsk, Republic of Khakasia (January 2005); Norilsk, Krasnoyarsk krai (February 2005); Mirninskii district, Republic of Sakha (August 2005); and Neryungri, Republic of Sakha (August 2010).

Sorskii GOK for heat supplies to the settlement. The administration of the Nizhneilimsk district of Irkutsk oblast has partnership agreements with each enterprise with the plan of support of the enterprise to local authorities. It offers enterprises an opportunity to spend legally certain funds for the social needs of the area. Such a close dialog between business and local authorities enabled the preservation and support of municipal educational, healthcare, and sports facilities.

Thus, the cooperation between authorities and enterprises engaged in natural resource use provides the joint resolution of social problems and the social

development of areas.

The population of eastern areas depends heavily on enterprises engaged in natural resource use (their payments to local governments and social care), and all main enterprises use exhaustible natural resources (Table 8). Despite this fact, as noted earlier (Litvinenko and Murota, 2009, Litvinenko, 2012), several key questions still remain unresolved. What will happen with the area and its population after the closure of an enterprise due to resource depletion or by other reasons? What are the mechanisms for mitigation of the negative social effects of natural resource use? Who (federal, regional, and municipal authorities or the enterprise) should be charged for all negative social consequences of natural resource use, especially long term ones?

Conclusion

In the post-Soviet period, especially in the years of economic growth, natural resource use provided the country's socioeconomic development and ensured business success in extraction and processing of natural resources. Nevertheless, at the same time, decay, lack of perspective, and poverty in resource-oriented areas may be observed. The discontent of people who live in resource-rich places but remain poor and deprived, trying with no luck to solve an array of social and ecological problems, seems to be reasonable. One reason for this situation is the meager contributions of resource companies to the local budget, despite the fact that in many cases they are the main source of monetary receipts to the municipality. From local governments, rather than regional and federal ones, local population requires addressing the most pressing social and environmental problems. But the local authorities because of the limited financial resources are not able to solve them.

Of particular concern is the fact that environmental problems, accumulated in local areas since Soviet period, are not addressed neither by the local authorities

because of the lack of financial resources nor by the regional or federal ones, despite they accumulate the major part of payments of enterprises for the use of natural resources and environmental pollution. Set by Russian laws taxes and payments for extraction of mineral resources are not enough to social and environmental development of resource areas. But there are no other mechanisms to mitigate the negative social and environmental impacts of natural resource use (Litvinenko, 2012). This problem continues to be highly relevant for local areas with city-forming enterprises using exhaustible mineral resources.

The problem of payments for natural resource use and the social and spatial injustice of their distribution is important not only for Russia, but also for many developing countries with resource-oriented economies (PwC's Report on Total Tax Contribution, 2012; Wilson and Tapan, 2012, etc.). But the positive experience of the developed countries exists too. I therefore support the recommendations of other scientists (e.g., Privalovskaya and Volkova, 2004) that Russia and its regions should learn from the experiences of those developed countries that already have made attempts at establishing special funds and other financial mechanisms to compensate for the exhaustion of natural resources and finance measures for socioeconomic development of resource-rich areas.

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Abstract

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In spite of owning an abundance of natural resources, hosting successful mining enterprises and companies, and receiving significant payments for natural resource use, local areas of eastern Russia remain poor. One reason for this state of affairs is the meagerness of the contributions that resource companies have made to local budgets, despite the fact that in many cases, they are the municipalities' main sources of funding. We determine that the existing domestic-payments scheme for natural resource use does not sufficiently contribute to socioeconomic development in local areas where natural resources are located. Ecological problems that have persisted since the Soviet era have been resolved by neither the local authorities (owing to a lack of financial resources) nor by regional or federal authorities—despite the fact that both have accumulated the majority of enterprise payments stemming from the use of natural resources, and compensation for environmental pollution.