

Ukraine: Statistical Appendix

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UKRAINE

Statistical Appendix

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Ukraine: Basic Data

I. Social and Demographic Indicators

Area	603,700 sq.km.
Population density	82 per sq.km.
Population mid-2000	49.6 million
GDP per capita in U.S. dollars (mid-2000)	600

II. Economic Indicators

	1996	1997	1998	1999
	(In percent change from previous period)			
Real gross domestic product (GDP)	-10	-3	-2	0
Industrial production	-5	0	-1	4
Employment	-2	-3	-1	-2
Consumer prices				
Year average	80	16	11	23
End of period	40	10	20	19
Producer prices				
Year average	52	8	13	31
End of period	17	5	35	16
Average nominal wages				
Year average	72	13	1	12
End of period	22	9	-1	24
Average real wages 1/				
Year average	-5	-2	-9	-9
End of period	-13	-1	-18	4
Net domestic credit of the banking system (end of period)				
Nominal	22	32	47	38
Real 1/	-13	20	23	16
Broad money (end of period)				
Nominal	35	34	25	40
Real 1/	-3	22	4	18
Base money (end of period)				
Nominal	38	45	22	39
Real 1/	-1	31	2	17
NBU refinance rate (end of period)	35	82	60	45
	(In percent of GDP)			
Consolidated budget revenue 2/	36.7	38.8	36.0	34.7
Consolidated budget expenditure 2/	39.9	44.2	38.7	37.1
Consolidated budget balance (cash basis)	-3.2	-5.4	-2.8	-2.4
Current account balance	-2.7	-2.7	-3.1	2.7
Exchange rates				
Hryvnia per dollar				
Year average	1.829	1.862	2.453	4.132
End of period	1.889	1.899	3.427	5.216
Hryvnia per ruble 3/				
Year average	0.360	0.322	0.286	0.167
End of period	0.340	0.320	0.166	0.193

Sources: Ukrainian authorities; World Bank Country-at-a-Glance, 1997; and Fund staff estimates.

1/ Deflated by the consumer price index.

2/ Including the statistical discrepancy.

3/ Exchange rates before January 1, 1998 were converted by multiplying actual rates by 1,000.

Table 1. Ukraine: Gross Domestic Product, 1997–2000 (June)
(In billions of hryvnia; at current prices)

	1997	1998			1999				2000		
	Jan-Dec	Jan-Mar	Jan-Jun	Jan-Sep	Jan-Dec	Jan-Mar	Jan-Jun	Jan-Sep	Jan-Dec	Jan-Mar	Jan-Jun
Gross domestic product (GDP)	93.4	20.9	44.2	73.1	102.6	25.0	54.2	91.8	127.1	32.5	71.8
Labor payments	45.4	10.9	22.9	35.8	49.3	12.6	26.7	42.2	58.7	15.2	33.2
Consumption of fixed capital and net profit	29.9	5.9	12.6	23.1	33.5	7.5	17.2	32.7	44.8	11.2	24.9
Net taxes on production and imports	18.1	4.1	8.8	14.2	19.8	4.9	10.3	16.9	23.6	6.2	13.7
Memorandum item:											
Cumulative change in real GDP	-3.0	-0.3	-0.3	0.1	-1.9	-4.7	-3.0	-1.7	-0.4	5.6	5.0

Source: Ukrainian State Statistics Committee.

Table 2. Ukraine: Retail Turnover in Goods and Services, 1997-2000 1/

	1997		1998		1999		2000	
	Goods	Services	Goods	Services	Goods	Services	Goods	Services 2/
(Percentage change at comparable prices relative to the same period of the previous year)								
January	-9.5	-13.8	3.3	-0.4	-12.0	2.2	13.4	...
February	-9.4	-17.5	2.4	-3.4	-10.0	-7.8	15.2	...
March	0.5	-12.9	0.1	-3.4	-10.1	0.9	8.4	...
April	3.8	-9.6	-2.0	0.0	-12.6	-14.3	8.6	...
May	6.6	-3.8	-0.8	-5.2	-10.9	-8.9	9.1	...
June	11.9	-6.5	-2.5	-4.8	-7.2	-4.8	4.5	...
July	12.2	-3.1	-6.0	-7.6	-10.2	-5.8	7.8	...
August	3.5	-0.2	-6.2	-4.5	-7.2	-4.2	11.5	...
September	15.4	5.5	-6.0	-9.7	-4.8	-3.4		
October	9.4	0.4	-7.2	-8.7	5.3	-1.8		
November	5.3	-1.0	-12.1	-3.9	13.8	-5.3		
December	8.6	-2.5	-10.5	-7.1	11.8	-18.5		
(Cumulative percentage change at comparable prices relative to the same period of the previous year)								
January	-9.5	-13.8	3.3	-0.4	-12.0	2.2	13.4	...
January-February	-9.8	-15.8	2.9	-2.5	-11.6	-3.8	14.3	...
January-March	-2.1	-14.7	0.4	-3.0	-11.7	-2.4	11.9	...
January-April	-1.6	-13.5	-0.4	-2.5	-13.2	-6.5	10.1	...
January-May	0.3	-12.1	-0.8	-2.5	-12.8	-7.4	9.8	...
January-June	3.0	-12.7	-1.5	-2.3	-12.1	-6.4	8.7	...
January-July	4.2	-11.3	-2.3	-3.8	-12.3	-6.0	8.7	...
January-August	4.2	-10.2	-3.1	-3.6	-11.5	-7.3	8.9	...
January-September	5.6	-7.9	-3.4	-4.3	-10.9	-7.0		
January-October	5.8	-7.1	-3.6	-4.3	-9.2	-6.0		
January-November	5.3	-6.4	-4.5	-4.6	-7.1	-6.8		
January-December	0.2	-5.8	-5.4	-4.8	-5.4	-7.1		

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

1/ Retail trade of all registered enterprises in the state and cooperative sectors.

2/ Compilation of data on services has been discontinued for 2000.

Table 3. Ukraine: Utilization of Gross Domestic Product, 1997–2000 (June)
(In billions of hryvnia; at current prices)

	1997	1998				1999				2000	
	Jan-Dec	Jan-Mar	Jan-Jun	Jan-Sep	Jan-Dec	Jan-Mar	Jan-Jun	Jan-Sep	Jan-Dec	Jan-Mar	Jan-Jun
Gross domestic product	93.4	20.9	44.2	73.1	102.6	25.0	54.2	91.8	127.1	32.5	71.8
Final consumption	76.2	18.3	39.0	62.3	85.5	20.8	43.0	70.5	100.6	27.9	59.6
Households	50.6	12.6	27.5	44.4	58.4	15.0	31.0	50.9	73.0	20.4	44.0
Nonprofit organizations	3.3	0.9	1.7	2.5	3.4	0.7	1.4	2.2	3.5	1.0	1.8
Government	22.3	4.8	9.7	15.4	23.6	5.1	10.6	17.5	24.1	6.6	13.8
Gross accumulation of fixed assets	18.7	3.6	7.7	13.2	20.3	4.3	9.6	16.8	25.3	5.4	12.5
Change in inventories and net acquisition of valuables	1.3	0.2	-0.5	0.3	1.3	0.2	-0.9	0.4	-0.1	-0.7	-2.9
Exports of goods and services	37.9	8.7	18.4	28.2	43.0	13.2	29.1	46.7	66.8	24.3	48.5
Imports of goods and services	-40.8	-10.1	-20.3	-31.0	-45.3	-13.6	-26.7	-42.6	-65.5	-24.4	-45.8

Source: Ukrainian State Statistics Committee.

Table 4. Ukraine: Gross Investment, 1996-99

	1996	1997	1998	1999
(In millions of hryvnia)				
Total investment	12,557	12,401	13,958	17,552
Material sphere	8,098	8,141	9,599	12,625
Industry	5,055	5,157	5,499	6,946
Agriculture	978	885	730	814
Construction	227	161	244	405
Transport and communications	1,606	1,666	2,802	3,914
Trade and other material services	233	273	324	545
Nonmaterial sphere	4,459	4,259	4,359	4,927
Housing	2,443	2,390	2,415	2,820
Other nonmaterial services	2,016	1,870	1,945	2,107
(Real percentage change)				
Total investment	-22.0	-8.6	-0.6	-4.0
Material sphere	-16.8	-8.1	4.2	0.4
Industry	-17.4	-8.1	-5.8	-3.6
Agriculture	-24.5	-17.6	-27.1	-14.9
Construction	-8.1	-34.8	33.6	26.8
Transport and communications	-11.0	-0.8	48.6	6.6
Trade and other material services	-12.5	8.2	4.6	28.7
Nonmaterial sphere	-29.9	-9.4	-9.6	-13.7
Housing	-27.1	-7.0	-10.7	-10.8
Other nonmaterial services	-33.0	-12.2	-8.1	-17.3
(Share in current prices)				
Total investment	100.0	100.0	100.0	100.0
Material sphere	64.5	65.7	68.8	71.9
Industry	40.3	41.6	39.4	39.6
Agriculture	7.8	7.1	5.2	4.6
Construction	1.8	1.3	1.7	2.3
Transport and communications	12.8	13.4	20.1	22.3
Trade and other material services	1.8	2.2	2.3	3.1
Nonmaterial sphere	35.5	34.3	31.2	28.1
Housing	19.5	19.3	17.3	16.1
Other nonmaterial services	16.1	15.1	13.9	12.0

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

Table 5. Ukraine: Gross Domestic Product by Sector, 1997–2000 (June)

	1997	1998			1999				2000		
	Jan-Dec	Jan-Mar	Jan-Jun	Jan-Sep	Jan-Dec	Jan-Mar	Jan-Jun	Jan-Sep	Jan-Dec	Jan-Mar	Jan-Jun
(In billions of hryvnia; at current prices)											
Gross domestic product	93.4	20.9	44.2	73.1	102.6	25.0	54.2	91.8	127.1	32.5	71.8
Of which:											
Industry	23.0	5.9	12.1	18.1	25.9	7.6	16.2	25.6	35.7	10.2	22.1
Construction	4.8	1.0	2.2	3.5	4.9	1.0	2.3	3.9	5.6	1.1	2.9
Agriculture 1/	11.7	0.9	2.3	8.3	12.4	1.1	2.7	10.2	14.3	1.4	3.5
Trade	7.4	1.4	3.2	5.1	7.6	1.9	4.2	6.6	9.7	2.5	5.4
Transportation 2/	11.8	3.0	6.0	9.2	12.6	3.3	6.9	10.4	14.2	4.1	8.9
Other services	23.5	5.8	12.1	18.7	24.6	6.5	14.1	22.0	29.2	8.1	17.1
(Real percent change)											
Gross domestic product	-3.0	-0.3	0.1	0.0	-1.9	-4.7	-3.0	-1.7	-0.4	5.6	5.0
Of which:											
Industry	-0.3	1.7	0.7	-0.3	-1.5	-2.4	0.2	2.3	4.3	9.7	10.8
Construction	-11.9	1.9	7.1	3.4	1.4	-23.1	-19.4	-12.2	-8.0	16.1	5.2
Agriculture 1/	-1.9	-7.4	4.4	2.6	-9.8	0.5	-1.5	-2.0	-5.7	-4.9	-4.6
Trade	0.2	-0.6	0.4	-3.1	7.6	-9.0	-7.9	-7.6	-7.1	10.7	6.2
Transportation 2/	-11.8	1.4	0.1	-1.1	-3.6	-8.6	-7.1	-6.1	-0.9	7.0	1.9
Other services	-5.1	-0.8	-0.6	-1.3	-3.6	-3.6	-3.0	-2.5	-6.2	-3.6	...

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

1/ Until 1998 the definition of transport included passenger transport; from 1999, only freight is included.

2/ Quarterly data for 1998 and 1999 exclude forestry and fishing.

Table 6. Ukraine: Gross Industrial Production, 1996–2000 (June)

	1996	1997	1998	1999	2000	
					Jan–Mar	Jan–Jun
(In billions of hryvnia; at current prices)						
Total industry	73.3	75.1	82.9	107.5	32.0	65.5
<i>Of which:</i>						
Power generation	9.3	9.5	13.6	17.5	5.3	8.8
Fuels and energy 1/	8.8	8.3	9.6	12.0	3.5	7.0
Ferrous metallurgy	15.9	17.0	19.0	25.6	8.6	18.4
Non-ferrous metallurgy	1.1	1.1	1.3	2.3	1.0	1.8
Chemical and petrochemical	5.3	5.0	4.7	5.8	1.9	3.9
Machine building	11.0	11.9	12.5	15.1	3.9	8.3
Wood and paper 2/	1.6	1.5	1.4	2.3	0.7	1.5
Construction materials	2.4	2.4	2.7	3.3	0.6	1.5
Light industry	1.5	1.3	1.3	1.7	0.5	1.0
Food industry	11.9	12.7	12.4	16.3	4.4	9.9
(Share in total)						
Total industry	100.0	100.0	100.0	100.0	100.0	100.0
<i>Of which:</i>						
Power generation	12.6	12.6	16.5	16.2	16.6	13.4
Fuels and energy	12.1	11.1	11.6	11.2	10.8	10.7
Ferrous metallurgy	21.6	22.7	22.9	23.8	26.9	28.1
Nonferrous metallurgy	1.4	1.5	1.6	2.2	3.0	2.8
Chemical and petrochemical	7.3	6.6	5.7	5.4	5.8	5.9
Machine building	15.0	15.8	15.1	14.1	12.2	12.7
Wood and paper	2.2	2.0	1.7	2.2	2.2	2.3
Construction materials	3.3	3.3	3.2	3.1	1.9	2.2
Light industry	2.1	1.8	1.6	1.6	1.4	1.6
Food industry	16.3	16.9	14.9	15.1	13.6	15.1
(Real percent change) 3/						
Total industry	-5.1	-0.3	-1.0	4.0	9.7	10.8
<i>Of which:</i>						
Power generation	-6.9	-2.6	-0.2	6.6	3.2	1.7
Fuel and energy	-6.7	6.2	-0.2	-0.8	-14.8	-12.0
Ferrous metallurgy	11.9	8.1	-6.8	6.2	16.4	18.6
Nonferrous metallurgy	8.0	9.4	13.1	13.7	23.2	20.9
Chemical and petrochemical	-4.6	-1.4	1.6	0.3	8.2	4.0
Machine building	-26.1	-0.2	-3.0	-2.1	6.9	9.1
Wood and paper	-18.6	-0.8	7.9	21.5	33.8	34.6
Construction materials	-34.2	-10.4	5.2	-1.9	-0.2	-4.9
Light industry	-24.6	1.1	4.5	8.1	31.8	33.8
Food industry	-7.2	-10.3	-1.1	7.0	30.8	30.6

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

1/ Fuel and energy complex includes fuel and nuclear energy.

2/ Data for 1996 and 1997 include forestry.

3/ Percent change over corresponding period of the previous year.

Table 7. Ukraine: Barter Operations in Industry, 1998–2000 (June)
(In percent of total sales)

	Total	Power generation	Fuels industry	Ferrous metallurgy	Nonferrous metallurgy	Chemicals and petrochemicals	Machine-building	Wood and paper	Construction materials	Light industry	Food industry
1998 Jan-Mar	41.0	48.1	46.7	38.6	20.1	47.2	46.0	49.9	64.2	40.1	22.1
Jan-Jun	41.7	50.6	48.1	40.0	20.5	48.5	45.5	52.1	64.3	42.5	20.9
Jan-Sep	41.4	50.3	47.9	39.9	21.2	46.9	46.1	51.1	64.7	41.8	20.4
Jan-Dec	42.5	47.0	57.8	40.8	20.2	46.2	42.9	48.6	65.8	40.0	24.8
1999 Jan-Mar	34.8	33.4	40.7	33.9	17.8	47.8	42.4	45.0	69.9	35.7	16.6
Jan-Jun	34.6	32.1	41.0	34.5	17.6	47.6	41.4	42.9	67.3	35.3	16.7
Jan-Sep	33.4	33.0	37.7	32.0	20.1	44.7	41.6	39.2	68.9	34.6	16.8
Jan-Dec	32.7	29.0	39.0	31.4	20.6	41.8	40.9	36.6	68.6	33.3	19.9
2000 Jan-Mar	19.8	12.2	31.7	15.1	12.3	25.9	33.6	29.9	58.2	26.4	10.7
Jan-Jun	19.2	18.4	28.0	12.9	12.8	23.9	30.7	27.3	54.0	24.3	11.1

Source: Ukrainian State Statistics Committee.

Table 8. Ukraine: Output of Major Agricultural Products, 1996-99

	1986-1990 Average	1996	1997	1998	1999
(In thousand tons, unless otherwise stated)					
Crop production					
Grains	47,431	24,571	35,472	26,462	24,369
Potatoes	17,965	18,410	16,701	15,336	12,832
Sugar beets	43,845	23,009	17,663	15,333	13,890
Vegetables	7,449	5,070	5,168	5,456	5,251
Fruits (including berries)	3,376	2,423	3,113	1,180	759
Flax	110	18	9	10	6
Animal products					
Meat	4,309	2,113	1,875	2,635	2,631
Milk	24,059	15,821	13,768	13,739	13,354
Eggs 1/	17,215	8,763	8,242	8,270	8,723
Wool	30	9	7	5	4
(Percentage change from previous year)					
Crop production					
Grains	...	-27.6	44.4	-25.4	-7.9
Potatoes	...	25.0	-9.3	-8.2	-16.3
Sugar beets	...	-22.4	-23.2	-13.2	-9.4
Vegetables	...	-13.8	1.9	5.6	-3.8
Fruits (including berries)	...	2.9	28.5	-57.8	-35.6
Flax	...	-62.5	-50.0	1.4	-42.1
Animal products					
Meat	...	-7.9	-11.3	-11.0	-0.2
Milk	...	-8.4	-13.0	-0.1	-2.8
Eggs	...	-6.8	-5.9	0.3	5.5
Wool	...	-33.1	-28.3	-33.0	-16.8
(Index)					
Crop production					
Grains	100.0	51.8	74.8	55.8	51.4
Potatoes	100.0	102.5	93.0	85.4	71.4
Sugar beets	100.0	52.5	40.3	35.0	31.7
Vegetables	100.0	68.1	69.4	73.3	70.5
Fruits (including berries)	100.0	71.8	92.2	38.9	25.0
Flax	100.0	16.4	8.2	8.3	4.8
Animal products					
Meat	100.0	49.0	43.5	38.7	38.6
Milk	100.0	65.8	57.2	57.1	55.5
Eggs	100.0	50.9	47.9	48.0	50.7
Wool	100.0	31.2	22.4	15.0	12.5

Sources: State Statistics Committee of Ukraine; and Fund staff estimates.

1/ In millions.

Table 9. Ukraine: Agricultural Production, 1996-99

	1996	1997	1998	1999
(In billions of 1996 hryvnia)				
Total gross agricultural production	28.6	28.1	25.4	23.6
Crop production	16.4	17.4	14.4	12.9
Of which:				
Grains	3.8	5.7	4.1	3.7
Potatoes 1/	6.8	6.4	6.2	5.5
Vegetables 1/	2.1	1.8	...	...
Fruits	1.4	1.8	0.9	0.6
Animal production	12.2	10.7	11.0	10.7
Of which:				
Livestock for slaughter 2/	5.8	5.0	5.3	5.1
Milk	4.8	4.2	4.2	4.1
Eggs	1.1	1.0	1.0	1.1
(In millions of hryvnia)				
Total gross agricultural production	26,746	30,032	32,758	37,272
Crop production	15,038	18,190	18,164	21,475
Animal production	16,385	11,461	14,194	15,262
Agricultural services	324	381	400	535
Material inputs	17,162	18,769	20,862	23,364
Crop production	8,996	10,579	10,761	12,555
Animal production	7,996	8,001	9,893	10,531
Agricultural services	170	188	208	279
Net material product	9,585	16,263	16,896	13,908
Crop production	6,042	7,611	7,403	8,921
Animal production	3,389	3,460	4,301	4,731
Agricultural services	154	193	192	256
(Real changes from the same period of the previous year)				
Total gross agricultural production	-9.5	-1.7	-9.6	-7.1
Crop production	-8.4	6.1	-17.2	-10.4
Animal production	-10.9	-12.3	2.8	-2.7
Material inputs	-8.9	-2.6	-7.9	-8.5
Net material product	-10.3	-0.7	-13.9	-32.8

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

1/ For 1998 and 1999 potatoes and vegetables are grouped together as "potatoes".

2/ Cattle and poultry breeding.

Table 10. Ukraine: Monthly Price Movements, 1997-2000 (October)
(In percent)

	Consumer Price Index		Producer Price Index	
	Change over preceding month	Change over 12 months 1/	Change over preceding month	Change over 12 months 1/
1997				
January	2.2	30.5	0.4	13.9
February	1.2	23.0	0.4	11.1
March	0.1	19.5	0.6	8.6
April	0.8	17.7	0.9	8.0
May	0.8	17.8	0.3	7.4
June	0.1	17.8	0.4	7.4
July	0.1	17.8	0.4	7.2
August	0.0	11.4	0.0	6.8
September	1.2	10.6	0.1	5.8
October	0.9	9.9	1.1	6.9
November	0.9	9.6	-0.2	5.4
December	1.4	10.1	0.5	5.0
Average	0.8	15.9	0.4	7.7
1998				
January	1.3	9.1	0.8	5.3
February	0.2	8.1	0.9	5.8
March	0.2	8.2	0.7	5.9
April	1.3	8.7	0.5	5.5
May	0.0	7.9	0.0	5.2
June	0.0	7.7	0.2	5.0
July	-0.9	6.7	0.6	5.2
August	0.2	6.9	1.2	6.5
September	3.8	9.6	9.4	16.4
October	6.2	15.4	10.7	27.4
November	3.0	17.8	3.5	32.1
December	3.3	20.0	2.9	35.3
Average	1.5	10.6	2.6	13.1
1999				
January	1.5	20.2	0.8	35.4
February	1.0	21.2	1.1	35.7
March	1.0	22.2	0.4	35.3
April	2.3	23.4	1.7	36.9
May	2.4	26.3	0.5	37.6
June	0.1	26.5	0.8	38.4
July	-1.0	26.3	1.3	39.4
August	1.0	27.3	3.5	42.5
September	1.4	24.4	0.8	31.3
October	1.1	18.4	0.7	19.5
November	2.9	18.3	1.4	17.1
December	4.1	19.2	1.7	15.7
Average	1.5	22.7	1.2	31.1
2000				
January	4.6	22.9	3.2	18.4
February	3.3	25.7	1.8	19.3
March	2.0	26.9	2.7	22.0
April	1.7	26.2	2.0	22.4
May	2.1	25.8	0.6	22.5
June	3.7	30.3	0.9	22.6
July	-0.1	31.5	1.4	22.8
August	0.0	30.2	0.7	19.5
September	2.6	31.7	1.2	19.9
October	1.4	32.1	1.3	20.6

Source: Ukrainian State Statistics Committee.

1/ Calculated from the monthly rates of change.

Table 11. Ukraine: Components of the
Consumer Price Index, 1997-2000 (October)
(Monthly rates of change)

	Overall Index	Nonfood	Food	Services
1997				
January	2.2	3.4	0.5	1.5
February	1.2	1.8	0.4	0.7
March	0.1	-0.4	0.3	0.6
April	0.8	1.1	0.2	0.6
May	0.8	1.3	0.1	0.4
June	0.1	-0.2	0.1	0.6
July	0.1	-0.2	0.1	0.7
August	0.0	-0.3	0.1	0.3
September	1.2	2.1	0.2	0.3
October	0.9	1.2	0.3	0.7
November	0.9	1.3	0.5	0.3
December	1.4	2.2	0.1	0.9
Dec. 97 over Dec. 96	10.1	14.1	2.9	7.9
1998				
January	1.3	1.9	0.1	1.0
February	0.2	0.3	0.0	0.1
March	0.2	0.3	0.0	0.1
April	1.3	1.9	0.1	1.1
May	0.0	-1.2	0.0	2.1
June	0.0	-1.2	0.0	2.1
July	-0.9	-2.3	0.1	0.8
August	0.2	-0.1	0.3	0.6
September	3.8	4.0	6.1	1.9
October	6.2	6.7	12.0	1.4
November	3.0	4.3	2.9	0.9
December	3.3	6.0	0.9	0.2
Dec. 98 over Dec. 97	20.0	22.1	24.1	13.0
1999				
January	1.5	2.5	0.4	0.3
February	1.0	1.8	0.2	0.2
March	1.0	1.5	0.1	0.6
April	2.3	1.7	0.3	5.0
May	2.4	2.4	0.4	3.8
June	0.1	0.7	1.0	-1.8
July	-1.0	-3.2	4.0	-0.3
August	1.0	0.8	1.3	1.1
September	1.4	2.2	-0.8	1.5
October	1.1	1.8	0.2	0.2
November	2.9	5.0	1.0	0.2
December	4.1	6.6	2.1	0.7
Dec. 99 over Dec. 98	19.2	26.2	10.6	11.9
2000				
January	4.6	5.5	1.3	5.4
February	3.3	3.6	1.2	4.3
March	2.0	2.0	0.8	2.9
April	1.7	0.6	0.6	4.6
May	2.1	3.1	0.4	1.1
June	3.7	3.3	0.7	6.0
July	-0.1	-0.4	0.6	0.4
August	0.0	-0.3	0.5	0.5
September	2.6	3.7	0.9	0.7
October	1.4	1.7	0.8	0.7

Source: Ukrainian State Statistics Committee.

Table 12. Ukraine: Population, Labor Force, and Employment, 1996–2000
(In thousands of persons)

	1996	1997	1998	1999	2000
Population 1/	51,079	50,639	50,245	50,106	49,711
Outside active age	22,552	22,294	22,037	21,746	21,276
Active age	28,527	28,345	28,208	28,360	28,435
Total employment 2/	23,232	22,598	22,349	21,824	...
State sector	9,606	8,562	8,113	7,747	...
Collective and cooperative sector	8,990	8,854	8,828	8,446	...
Private sector	4,636	5,182	5,408	5,631	...

Source: Ukrainian State Statistics Committee.

1/ Beginning of period

2/ Annually-reported information (average).

Table 13. Ukraine: Average Employment by Branches, 1996-99
(In thousands of persons)

	1996	1997	1998	1999
Total 1/	20,868	19,835	19,415	18,790
Industry	5,335	4,882	4,733	4,342
Agriculture 2/	5,006	4,903	5,025	4,927
Construction	1,366	1,194	1,097	974
Transportation and communications	1,398	1,308	1,281	1,229
Trade and material services 3/	1,552	1,522	1,449	1,510
Health and social services	1,481	1,443	1,433	1,446
Education and culture	2,141	1,997	2,265	2,241
Other	2,589	2,586	2,132	2,121

Source: Ukrainian State Statistics Committee.

1/ Annual average, excluding self-employed.

2/ Including employment in private farms, personal farms (sales and storage).

3/ Including public catering, technical procurement, sales, and storage.

Table 14. Ukraine: Unemployment and Vacancies, 1998–2000 (July) 1/
(In thousands of persons)

	Registered Unemployed	Recipients of Unemployment Benefits	Reported Vacancies	Unemployment Rate 2/
1998				
January	675.5	379.1	37.6	2.5
February	724.3	459.7	38.9	2.6
March	759.7	496.8	42.5	2.8
April	779.4	504.0	47.3	2.9
May	787.0	500.3	49.3	2.9
June	790.9	473.6	52.4	2.9
July	816.8	478.9	52.1	3.0
August	838.8	481.4	47.4	3.1
September	866.5	487.2	46.6	3.2
October	908.3	500.5	43.2	3.3
November	954.1	521.2	36.5	3.5
December	1,003.2	532.8	34.6	3.7
1999				
January	1,035.9	548.6	38.1	3.8
February	1,076.4	563.8	38.1	4.0
March	1,099.9	578.5	43.5	4.0
April	1,105.3	582.9	51.1	4.1
May	1,096.2	574.3	50.3	4.0
June	1,085.5	567.2	55.2	4.0
July	1,096.4	579.0	55.8	4.0
August	1,114.2	588.9	54.0	4.1
September	1,124.1	595.4	58.6	4.1
October	1,130.0	598.3	57.8	4.1
November	1,146.3	603.5	53.4	4.2
December	1,174.5	620.6	50.7	4.3
2000				
January	1,184.8	619.6	50.7	4.3
February	1,214.2	632.2	52.9	4.5
March	1,229.4	637.6	58.1	4.5
April	1,234.1	639.2	63.0	4.5
May	1,198.7	625.8	72.3	4.4
June	1,173.4	610.5	74.6	4.3
July	1,160.1	613.4	79.1	4.2

Source: Ukrainian State Statistics Committee.

1/ End of period.

2/ In percent of working age population, excluding disabled persons.

Table 15. Ukraine: Wages and Prices, 1997-2000 (June)

	Average Wages		Consumer Price Index	Real Wage	
	(In thousands of hryvnia per month)	(Monthly percent change)	(Monthly percent change)	(Index, 1991=100)	(Monthly percent change)
1997					
January	139.5	-14.8	2.2	0.51	-16.6
February	138.9	-0.4	1.2	0.50	-1.6
March	147.7	6.4	0.1	0.53	6.3
April	146.8	-0.7	0.8	0.52	-1.5
May	153.4	4.5	0.8	0.54	3.7
June	158.3	3.2	0.1	0.56	3.1
July	165.1	4.3	0.1	0.58	4.1
August	159.9	-3.1	0.0	0.56	-3.1
September 1	163.4	2.2	1.2	0.57	0.9
October	162.9	-0.3	0.9	0.56	-1.2
November	160.2	-1.6	0.9	0.55	-2.5
December	178.3	11.3	1.4	0.60	9.7
1998					
January	152.2	-14.7	1.3	0.51	-15.8
February	153.7	1.0	0.2	0.51	0.8
March	165.8	7.9	0.2	0.55	7.6
April	161.6	-2.6	1.3	0.53	-3.8
May	148.6	-8.0	0.0	0.49	-8.0
June	158.0	6.3	0.0	0.52	6.3
July	159.2	0.8	-0.1	0.53	1.7
August	153.2	-3.8	0.2	0.51	-4.0
September	156.4	2.1	3.8	0.50	-1.7
October	156.1	-0.2	6.2	0.47	-6.0
November	155.5	-0.3	3.0	0.45	-3.3
December	176.0	13.2	3.3	0.50	9.5
1999					
January	148.2	-15.8	1.5	0.41	-17.1
February	152.0	2.6	1.0	0.42	1.6
March	166.6	9.6	1.0	0.45	8.5
April	165.5	-0.6	2.3	0.44	-2.9
May	168.9	2.0	2.4	0.44	-0.4
June	180.8	7.0	0.1	0.47	6.9
July	183.3	1.4	-1.0	0.48	2.4
August	180.9	-1.3	1.0	0.47	-2.2
September	186.4	3.0	1.4	0.48	1.6
October	186.9	0.2	1.1	0.47	-0.9
November	190.4	1.9	2.9	0.47	-1.0
December	218.9	15.0	4.1	0.52	10.4
2000					
January	181.0	-17.3	4.6	0.41	-21.0
February	190.6	5.3	3.3	0.42	2.0
March	210.7	10.5	2.0	0.45	8.4
April	205.4	-2.5	1.7	0.43	-4.2
May	213.2	3.8	2.1	0.44	1.7
June	228.8	7.3	3.7	0.46	3.5

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

Table 16. Ukraine: Average Monthly Wage by Branch, 1998–2000 (June)
(In hryvnia)

	1998											
	January	February	March	April	May	June	July	August	September	October	November	December
Total	152.17	153.73	165.82	161.58	148.61	158.01	159.21	153.21	156.40	156.07	155.54	176.00
Industry	168.57	172.52	186.07	179.49	179.08	186.77	191.78	186.08	188.21	191.38	189.64	208.04
Agriculture	87.61	88.78	95.65	101.34	81.82	93.32	99.48	97.58	97.72	89.44	86.46	115.87
Transportation	181.83	172.91	185.80	185.12	189.82	195.74	204.54	200.19	198.81	204.80	200.73	217.49
Communication	207.03	205.59	216.99	209.56	209.72	225.07	215.12	216.55	224.78	227.69	244.29	264.58
Construction	144.30	152.58	169.79	169.46	174.17	192.81	195.33	193.01	194.94	186.15	184.80	207.93
Trade	118.48	118.95	128.35	126.47	127.20	130.81	133.59	132.16	139.92	141.99	138.40	150.34
Public catering	65.87	68.08	74.48	77.42	78.98	78.30	72.97	72.81	84.15	83.81	80.88	91.50
Information services	178.04	186.47	203.10	200.47	215.75	215.10	227.17	209.02	223.39	216.58	212.27	246.94
Housing	125.66	132.43	145.33	135.26	135.43	139.03	141.37	139.45	141.16	142.00	147.97	160.89
Communal services	184.19	188.02	202.99	192.32	193.55	198.55	198.54	196.69	202.41	200.04	209.00	243.11
Consumer services	95.49	95.61	103.34	108.22	103.87	106.57	109.81	110.16	105.21	107.39	104.42	114.41
Education	121.32	124.32	131.61	128.81	133.62	142.10	132.95	112.44	129.58	130.15	130.09	135.92
Health	122.73	120.72	125.75	123.74	128.57	136.37	128.48	124.96	122.33	120.42	123.33	131.78
Social security	102.79	100.50	106.74	105.54	108.43	111.25	109.95	105.57	107.68	107.06	104.56	119.50
Culture	95.49	95.95	101.21	97.98	100.72	104.95	93.46	84.25	96.03	97.23	98.33	105.85
Arts	111.43	112.47	121.26	117.06	117.54	118.85	114.24	104.22	111.69	123.71	126.45	134.60
Science	167.73	168.81	181.49	183.77	180.93	192.45	190.17	176.89	179.23	186.04	183.92	220.58
Finance	333.82	286.54	334.81	316.83	312.25	335.09	349.57	348.40	329.27	337.66	325.79	385.55
Public administration	170.42	176.54	201.05	193.68	202.78	226.83	220.44	203.11	205.08	202.79	206.74	250.92

Table 16 (Cont'd). Ukraine: Average Monthly Wage by Branch, 1998–2000 (June)
(In hryvnia)

	1999											
	January	February	March	April	May	June	July	August	September	October	November	December
Total	148.16	152.03	166.61	165.53	168.87	180.76	183.27	180.94	186.44	186.85	190.39	218.88
Industry	180.30	186.10	206.71	204.86	208.81	223.58	229.35	230.59	235.96	239.87	245.33	266.95
Agriculture	77.28	75.75	83.58	88.42	90.93	102.53	111.00	107.45	108.66	104.61	101.83	137.01
Transportation	202.13	200.79	220.65	222.41	228.41	237.10	244.87	246.63	244.57	244.82	251.44	291.66
Communication	233.50	237.84	244.06	236.29	238.78	248.86	254.34	265.92	255.85	265.09	300.70	326.08
Construction	152.64	161.28	190.97	186.92	193.13	215.45	211.09	219.67	228.62	224.32	226.56	261.67
Trade	142.69	148.86	165.24	159.46	163.97	175.93	179.04	181.92	188.18	184.35	193.81	213.51
Public catering	79.06	80.37	90.97	91.01	96.71	96.15	95.13	95.99	114.20	116.26	114.24	130.98
Information services	226.05	213.61	243.08	234.35	265.99	267.30	263.09	264.92	247.55	250.45	259.65	297.25
Housing	136.18	145.27	158.39	148.90	148.48	155.47	158.33	155.06	155.06	156.42	161.54	181.04
Communal services	200.62	202.86	220.77	216.61	213.18	220.47	226.01	226.09	236.10	235.85	238.62	277.26
Consumer services	104.67	106.78	124.42	114.27	114.17	125.66	127.24	127.04	129.44	131.76	127.46	149.53
Education	127.00	132.35	140.35	141.64	146.68	156.47	144.11	125.16	146.24	146.16	145.89	157.54
Health	122.72	122.26	127.30	126.15	133.68	139.71	135.30	130.52	129.72	128.44	132.38	139.86
Social security	102.56	103.69	112.05	110.33	112.74	114.86	114.61	112.40	110.76	115.68	116.94	129.98
Culture	95.67	99.04	105.02	103.33	105.78	113.63	101.91	94.03	104.83	105.06	107.48	118.69
Arts	132.81	125.13	135.74	139.26	142.47	148.82	138.45	117.66	135.83	147.09	149.90	172.17
Science	180.56	183.37	198.75	199.45	200.04	222.73	223.83	213.90	233.20	236.54	245.44	290.47
Finance	313.47	367.93	404.74	380.14	370.62	387.26	409.26	428.32	417.26	418.58	397.80	616.41
Public administration	188.03	199.24	219.24	213.49	219.59	238.49	247.18	235.97	235.36	239.32	244.90	303.85

Table 16 (Cont'd). Ukraine: Average Monthly Wage by Branch, 1998–2000 (June)
(In hryvnia)

	2000					
	January	February	March	April	May	June
Total	180.97	190.62	210.67	205.35	213.21	228.78
Industry	231.24	247.88	280.60	272.58	282.62	300.74
Agriculture	79.53	82.44	88.54	90.38	97.75	109.34
Transportation	257.09	279.51	327.51	283.35	294.98	319.57
Communication	288.21	273.07	299.76	285.43	289.11	316.13
Construction	181.61	199.06	225.87	230.01	241.17	269.45
Trade	190.89	197.73	217.16	209.38	216.01	225.14
Public catering	108.02	111.97	127.39	125.57	132.70	134.29
Information services	289.86	282.48	329.83	304.15	313.86	340.14
Housing	153.48	157.84	176.21	165.53	169.57	177.04
Communal services	233.80	238.07	260.36	253.80	250.12	256.12
Consumer services	137.08	148.69	165.10	163.30	163.19	174.04
Education	141.20	143.27	147.76	149.95	153.65	167.58
Health	129.60	126.76	131.40	132.22	138.84	147.01
Social security	106.63	104.85	114.39	109.88	113.23	116.79
Culture	104.79	104.58	109.16	107.25	111.92	121.20
Arts	149.54	152.27	164.04	161.91	132.00	171.09
Science	224.87	254.73	263.22	267.83	273.49	301.69
Finance	411.75	432.71	477.94	490.09	537.61	551.65
Public administration	271.39	299.14	317.94	308.29	329.56	362.17

Source: Ukrainian State Statistics Committee.

Table 17. Ukraine: Retail Trade and Catering Enterprises, 1997-99

	Retail trade as of:			Catering as of:		
	Dec. 31, 1997	Dec. 31, 1998	Dec. 31, 1999	Dec. 31, 1997	Dec. 31, 1998	Dec. 31, 1999
Collective property	99,454	92,681	85,500	26,615	25,857	24,034
<i>Of which:</i>						
Cooperative	219	447	401	69	94	81
Leased enterprises	2,100	1,325	580	802	519	305
State property	16,616	15,907	13,852	9,395	8,303	7,661
Central government property	9,144	7,081	5,532	5,703	4,948	4,459
Communal property	7,472	8,826	8,320	3,692	3,355	3,202
Private property of Ukrainian residents	11,410	12,370	12,120	2,287	2,658	2,576
Foreign-owned property	19	74	90	5	60	71
Total	127,499	121,032	111,562	38,302	36,878	34,342

Source: Ukrainian State Statistics Committee.

Table 18. Ukraine: Ownership Structure in Agriculture, 1998–2000

	Number of farms/plots	Area			Annual average number of workers	
		Hectares per farm/plot	Thousands of hectares	Shares (in percent)	Thousands	Shares (in percent)
January 1, 1998						
Nonstate agricultural enterprises	12,019	2,590	31,126	76.6	2,765	54.2
State farms	3,965	681	2,701	6.6	255	5.0
Interfarm enterprises	39,880	26	1,037	2.6	59	1.2
Private (except farm enterprises)	11,547,374	0.35	5,789	14.2	2,025	39.6
Total	...	...	40,653	100.0	5,104	100.0
January 1, 1999						
Nonstate agricultural enterprises	14,000	2,232	31,252	77.3	...	...
State farms	3,474	618	2,146	5.3	...	...
Interfarm enterprises	38,874	28	1,102	2.7	...	...
Private (except farm enterprises)	15,345,989	0.39	5,919	14.7	...	...
Total	...	...	40,419	100.0	...	...
January 1, 2000						
Nonstate agricultural enterprises	14,464	2,136	30,889	76.6	...	...
State farms	3,309	604	1,998	5.0	...	...
Interfarm enterprises	38,782	30	1,178	2.9	...	...
Private (except farm enterprises)	15,545,962	0.40	6,243	15.5	...	...
Total	...	...	40,308	100.0	...	...

Sources: Ukrainian State Statistics Committee; and Fund staff estimates.

Table 19. Ukraine: Production of Major Energy Products, 1997-99

	1997	1998	1999	Domestic consumption			In percent of domestic consumption		
				1997	1998	1999	1997	1998	1999
Crude petroleum (in millions of tons including gas condensate)	4.1	3.9	3.8	13.2	13.7	13.3	31.1	28.5	28.6
Natural gas (in billions of cubic meters)	18.1	18.0	18.1	74.5	71.1	71.5	24.3	25.3	25.3
Coal (in million of tons)	58.6	59.5	62.7	63.1	61.2	63.4	92.9	97.3	98.9
Electricity (in billions of kilowatts)	178.0	172.8	172.1	177.8	172.1	168.6	100.1	100.4	102.1
(In percent change from the same period of the previous year)									
Crude petroleum	0.8	-5.5	-2.6	-8.3	3.8	-2.9	...	...	...
Natural gas	-1.6	-0.6	0.6	-5.6	-4.6	0.6	...	...	...
Coal	7.9	1.5	5.4	-1.1	-3.1	3.7	...	...	...
Electricity	-1.8	-2.9	-0.4	-1.5	-3.2	-2.0	...	...	...

Source: Ukrainian State Statistics Committee.

Table 20. Ukraine: Consolidated Budget, 1996-June 2000

	1996	1997	1998	1999	2000 June Preliminary
(In millions of hryvnia)					
Revenue and grants	29,941	36,252	36,892	44,060	24,792
Tax revenue	28,264	33,234	35,236	41,791	21,581
Taxes on income and profits	10,276	10,190	9,696	11,584	6,144
Taxes on payroll	8,743	10,369	10,803	12,839	6,666
<i>of which: Pension Fund</i>	6,988	8,455	8,930	10,804	5,617
Property taxes	802	1,002	1,105	1,090	541
Domestic taxes on goods and services	7,435	10,159	11,605	14,340	7,226
Taxes on international trade	444	704	972	1,238	649
Other taxes	563	811	1,054	699	355
Nontax, capital revenue, and grants	1,677	3,018	1,656	2,269	3,210
Expenditure 1/	32,548	41,312	39,714	47,150	25,100
General public services	...	...	1,875	2,035	1,924
Defense	1,262	1,485	1,338	1,558	869
Public order and safety affairs	...	...	1,602	1,777	1,226
Education affairs and services	3,961	4,959	4,483	4,720	2,905
Health affairs and services	3,126	3,912	3,620	3,861	2,075
Social security and welfare affairs	11,420	13,840	14,411	16,600	9,422
<i>of which: Pension Fund</i>	7,025	8,394	8,801	10,757	5,903
Housing and community services	...	...	1,582	1,420	495
Recreational, cultural, religious affairs	...	...	521	615	351
Energy, agriculture, and industry	...	...	4,225	4,446	1,480
Interest payments	1,281	1,689	2,424	3,087	2,177
Other 2/	15,894	15,427	3,633	7,032	2,176
Overall cash balance	-2,608	-5,061	-2,822	-3,090	-308
Financing	2,608	5,061	2,822	3,090	308
Net external	-92	235	1,867	268	-834
Net domestic	2,500	4,698	484	2,001	9
Privatization receipts	200	128	471	822	1,133
(In percent of GDP)					
Revenue and grants	36.7	38.8	36.0	34.7	14.9
Expenditure 1/	39.9	44.2	38.7	37.1	15.1
Overall cash balance	-3.2	-5.4	-2.8	-2.4	-0.2
Primary balance	-1.6	-3.6	-0.4	0.0	0.0
(In millions of hryvnia, unless otherwise specified)					
<i>Memorandum items:</i>					
Net social arrears accumulation 3/	2,310	-368	285	-1,250	-730
Commitment balance 4/	-4,918	-4,693	-3,107	-1,840	421
In percent of GDP	-6.0	-5.0	-3.0	-1.4	0.3
Annual nominal GDP	81,519	93,365	102,593	127,126	165,959

Sources: Ministry of Finance; and Fund staff estimates.

1/ Due to a new budget classification introduced in 1998, data in previous years are not strictly comparable. In addition, detailed information on some expenditure items before 1998 is not available.

2/ Includes the discrepancy between above-the-line and financing data.

3/ Prior to 1998, the data covers overdue payments after 30 days. As of 1998, it covers all social arrears.

4/ The commitment balance is the cash balance adjusted for the net accumulation of arrears on wages, pensions, and benefits (social arrears) and therefore does not reflect the overall commitment.

Table 21. Ukraine: Consolidated Budgetary Revenues 1996-June 2000
(In millions of hryvnia)

	1996	1997	1998	1999	2000
				Preliminary	June
Total revenue and grants	29,941	36,252	36,892	44,060	24,792
Tax revenue	28,264	33,234	35,236	41,791	21,581
Taxes on income, profit	10,276	10,190	9,696	11,584	6,144
Enterprise profit tax	5,451	5,689	5,620	6,352	3,122
Depreciation deduction	0	0	220	485	112
Personal income tax	2,639	3,293	3,561	4,434	2,636
Royalties	2,121	1,194	288	309	274
Forestry	38	62	43	44	17
Oil and gas 1/	1,873	932	62	77	83
Mineral resources	18	32	39	43	26
Geological prospecting	192	168	144	144	148
Other	65	13	7	3	1
Taxes on payroll	8,743	10,369	10,803	12,839	6,666
Chernobyl Fund	1,488	1,698	1,416	283	73
Social Insurance Fund	0	0	0	1,201	656
Employment Fund	268	215	457	551	319
Pension Fund	6,988	8,455	8,930	10,804	5,617
Property taxes	802	1,002	1,105	1,090	541
Domestic taxes on goods and services	7,435	10,159	11,605	14,340	7,226
Funds based on sales tax on certain products	290	1,045	1,968	2,856	1,050
Road Fund	0	779	1,285	1,790	313
Innovation Fund	290	266	683	1,066	737
Excises	652	1,158	1,249	1,788	876
Domestic goods	0	0	1,050	1,577	746
Imported goods	0	0	199	210	130
Other	200	354	1,150	1,287	1,215
Taxes on special services	69	179	458	425	265
Water usage fee	69	179	136	133	77
Gas transit fee 1/	...	...	322	137	76
Oil and ammoniak transit fee	0	0	0	155	113
Taxes on use of goods, permission to use goods, or to perform activities	131	175	692	862	950
Motor vehicle tax	131	175	193	296	248
Licenses	...	...	499	566	275
Pension fund fees (mobile phones, hard currency)	...	...	0	0	427
Taxes on international trade and transactions	444	704	972	1,238	649
Other taxes	563	811	1,054	699	355
State duty	176	275	286	257	133
Local	285	357	391	442	223
Energy Stabilization Fund	102	178	378	0	0
Fixed agricultural tax	0	0	0	0	0
Nontax revenue	1,677	3,018	1,656	2,269	3,210
Entrepreneurial and property income	21	93	619	515	180
o/w: NBU profits	21	93	375	248	25
Customs fees	...	...	0	0	121
Special resources	...	...	0	0	2,059
Other	1,392	1,865	855	952	721
Administrative fees and charges	...	...	69	72	103
Fines and forfeits, of which:	...	...	223	245	177
Environment Pollution Fund	0	4	44	59	44
Invalids Fund	0	58	51	54	56
Arms sale and for lease of capital assets of army	0	0	127	233	58
Other nontax revenue	1,392	1,865	562	635	442
Capital revenue, of which:	264	281	50	436	31
Receipts from sales of no-mans property	...	...	11	27	19
State Reserve Fund	264	281	39	400	0
Grants	0	779	0	0	...
Intergovernmental transfers	0	0	0	0	0
Repayment of budget loans	0	0	0	132	40
Memorandum items:					
Earmarked	9,656	12,117	13,782	17,398	9,673

Table 21 (Cont'd). Ukraine: Consolidated Budgetary Revenues 1996-June 2000
(In percent of GDP)

	1996	1997	1998	1999	2000 June
				Preliminary	
Total revenue and grants	36.7	38.8	36.0	34.7	14.9
Tax revenue	34.7	35.6	34.3	32.9	13.0
Taxes on income, profit	12.6	10.9	9.5	9.1	3.7
Enterprise profit tax	6.7	6.1	5.5	5.0	1.9
Depreciation deduction	0.0	0.0	0.2	0.4	0.1
Personal income tax	3.2	3.5	3.5	3.5	1.6
Royalties	2.6	1.3	0.3	0.2	0.2
Forestry	0.0	0.1	0.0	0.0	0.0
Oil and gas 1/	2.3	1.0	0.1	0.1	0.0
Mineral resources	0.0	0.0	0.0	0.0	0.0
Geological prospecting	0.2	0.2	0.1	0.1	0.1
Other	0.1	0.0	0.0	0.0	0.0
Taxes on payroll	10.7	11.1	10.5	10.1	4.0
Chernobyl Fund	1.8	1.8	1.4	0.2	0.0
Social Insurance Fund	0.0	0.0	0.0	0.9	0.4
Employment Fund	0.3	0.2	0.4	0.4	0.2
Pension Fund	8.6	9.1	8.7	8.5	3.4
Property taxes	1.0	1.1	1.1	0.9	0.3
Domestic taxes on goods and services	9.1	10.9	11.3	11.3	4.4
VAT	7.7	8.1	7.1	6.6	2.5
Funds based on sales tax on certain products	0.4	1.1	1.9	2.2	0.6
Road Fund	0.0	0.8	1.3	1.4	0.2
Innovation Fund	0.4	0.3	0.7	0.8	0.4
Excises	0.8	1.2	1.2	1.4	0.5
Domestic goods	0.0	0.0	1.0	1.2	0.4
Imported goods	0.0	0.0	0.2	0.2	0.1
Other	0.2	0.4	1.1	1.0	0.7
Taxes on special services	0.1	0.2	0.4	0.3	0.2
Water usage fee	0.1	0.2	0.1	0.1	0.0
Gas transit fee 1/	0.0	0.0	0.3	0.1	0.0
Oil and ammoniak transit fee	0.0	0.0	0.0	0.1	0.1
Taxes on use of goods or on permission to use goods or to perform activities	0.2	0.2	0.7	0.7	0.6
Motor vehicle tax	0.2	0.2	0.2	0.2	0.1
Licenses	0.0	0.0	0.5	0.4	0.2
Pension fund fees (mobile phones, hard currency,	0.0	0.0	0.0	0.0	0.3
Taxes on international trade and transactions	0.5	0.8	0.9	1.0	0.4
Other taxes	0.7	0.9	1.0	0.5	0.2
State duty	0.2	0.3	0.3	0.2	0.1
Local	0.3	0.4	0.4	0.3	0.1
Energy Stabilization Fund	0.1	0.2	0.4	0.0	0.0
Nontax revenue	2.1	3.2	1.6	1.8	1.9
Entrepreneurial and property income	0.0	0.1	0.6	0.4	0.1
o/w: NBU profits	0.0	0.1	0.4	0.2	0.0
Other	1.7	2.0	0.8	0.7	0.4
Administrative fees and charges	0.0	0.0	0.1	0.1	0.1
Fines and forfeits, of which:	0.0	0.0	0.2	0.2	0.1
Environment Pollution Fund	0.0	0.0	0.0	0.0	0.0
Invalids Fund	0.0	0.1	0.0	0.0	0.0
Arms sale and for lease of capital assets of army	0.0	0.0	0.1	0.2	0.0
Other nontax revenue	1.7	2.0	0.5	0.5	0.3
Capital revenue, of which:	0.3	0.3	0.0	0.3	0.0
Receipts from sales of no-mans property	0.0	0.0	0.0	0.0	0.0
State Reserve Fund	0.3	0.3	0.0	0.3	0.0
<i>Memorandum items:</i>					
Earmarked	11.8	13.0	13.4	13.7	5.8
Annual Nominal GDP	81,519	93,365	102,593	127,126	165,959

Sources: Ministry of Finance; and Fund staff estimates.

1/ For 1996 and 1997, the gas transit fee is classified as royalties from oil and gas.

Table 22. Ukraine: Consolidated Budget Expenditures 1996-June 2000 1/
(In millions of hryvnia)

	1996	1997	1998	1999	2000
				Preliminary	
					June
Expenditure 2/	32,514	40,476	39,440	45,676	24,840
General public services	...	...	1,875	2,035	1,924
Executive and legislative organs	...	...	1,557	1,740	1,683
Fundamental research	...	...	318	295	241
Defense	1,262	1,485	1,338	1,558	869
Public order and safety	...	...	1,602	1,777	1,226
Law enforcement	...	...	1,507	1,675	1,157
Law courts	...	...	95	103	69
Education	3,961	4,959	4,483	4,720	2,905
Health	3,126	3,912	3,620	3,861	2,075
Social security and welfare	11,420	13,840	14,411	16,600	9,422
Social security affairs and services	...	...	13,924	16,177	8,575
<i>of which:</i> Consumer subsidies for coal	142	93	53	21	1
Employment Fund	89	193	332	521	283
Pension Fund	7,025	8,394	8,801	10,757	5,903
Chernobyl Fund	...	...	1,041	1,118	637
Welfare affairs and services	...	...	242	237	111
<i>of which:</i> Chernobyl Fund	...	...	74	37	7
Other	...	...	245	186	736
<i>of which:</i> Social Insurance Fund	...	...	0	0	656
Housing and community services	...	...	1,582	1,420	495
<i>of which:</i> Environment Fund	...	4	30	52	15
Chernobyl Fund	...	...	168	164	64
Water supply	...	...	18	26	12
Recreational, cultural, religious affairs	...	...	521	615	351
Fuel and energy	...	...	1,458	1,611	833
Fuel affairs	...	...	1,432	1,587	830
<i>of which:</i> Coal mines	133	1,083	1,300	1,461	787
Other	...	...	26	25	3
Agriculture, forestry, fishing, and hunting	...	...	557	551	282
Agricultural affairs and services	...	...	377	384	157
Fishing and hunting	...	...	10	12	5
Research	...	...	0	0	0
Other	...	...	170	155	120
Mining of mineral resources	...	...	112	145	0
Manufacturing affairs and services	...	...	41	55	0
Construction affairs and services	...	...	1,752	1,692	277
<i>of which:</i> Chernobyl Fund	...	...	137	126	19
Other	...	...	306	392	88
<i>of which:</i> Innovation Fund	135	236	160	247	5
Transportation and communication	...	...	1,856	2,200	804
Road transport	...	...	1,398	1,742	638
<i>of which:</i> Road Fund	0	779	1,292	1,742	593
Water transport	...	...	277	268	8
Railways	...	...	27	0	15
Air transport	...	...	6	8	6
Mass Media	...	...	142	173	70
Other	...	...	75	94	187
Interest payments	1,281	1,689	2,424	3,087	2,177
Domestic	445	930	1,663	1,251	288
Foreign	836	759	761	1,837	1,889
Expenditure not classified by other group	...	...	1,427	3,264	925
<i>of which:</i> State Reserve Fund	1,485	1,386	115	398	9

Table 22 (Cont'd). Ukraine: Consolidated Budget Expenditures, 1996-June 2000 1/
(In percent of GDP)

	1996	1997	1998	1999		2000
				Preliminary		June
Expenditure 2/	39.9	43.4	38.4	35.9		15.0
General public services	...	...	1.8	1.6		1.2
Executive and legislative organs	...	...	1.5	1.4		1.0
Fundamental research	...	...	0.3	0.2		0.1
Defense	1.5	1.6	1.3	1.2		0.5
Public order and safety	...	...	1.6	1.4		0.7
Law enforcement	...	...	1.5	1.3		0.7
Law courts	...	...	0.1	0.1		0.0
Education	4.9	5.3	4.4	3.7		1.8
Health	3.8	4.2	3.5	3.0		1.3
Social security and welfare	...	14.8	14.0	13.1		5.7
Social security affairs and services	...	...	13.6	12.7		5.2
of which: Consumer subsidies for coal	0.2	0.1	0.1	0.0		0.0
Employment Fund	0.1	0.2	0.3	0.4		0.2
Pension Fund	8.6	9.0	8.6	8.5		3.6
of which: pension arrears	...	...	0.0	0.0		0.0
Chernobyl Fund	...	...	1.0	0.9		0.4
Welfare affairs and services	...	...	0.2	0.2		0.1
of which: Chernobyl Fund	...	...	0.1	0.0		0.0
Other	...	...	0.2	0.1		0.4
of which: Social Insurance Fund	...	...	0.0	0.0		0.4
Housing and community services	...	...	1.5	1.1		0.3
Housing affairs and services	...	...	1.5	1.1		0.3
of which: Environment Fund	...	...	0.0	0.0		0.0
Chernobyl Fund	...	...	0.2	0.1		0.0
Water supply	...	...	0.0	0.0		0.0
Recreational, cultural, religious affairs	...	...	0.5	0.5		0.2
Fuel and energy	...	...	1.4	1.3		0.5
Fuel affairs	...	...	1.4	1.2		0.5
of which: Coal mines	0.2	1.2	1.3	1.1		0.5
Other	...	...	0.0	0.0		0.0
Agriculture, forestry, fishing, and hunting	...	...	0.5	0.4		0.2
Agricultural affairs and services	...	...	0.4	0.3		0.1
Fishing and hunting	...	...	0.0	0.0		0.0
Research	...	...	0.0	0.0		0.0
Other	...	...	0.2	0.1		0.1
Mining, manufacturing and construction	...	...	2.2	1.8		0.2
Mining of mineral resources	...	...	0.1	0.1		0.0
Manufacturing affairs and services	...	...	0.0	0.0		0.0
Construction affairs and services	...	...	1.7	1.3		0.2
of which: Chernobyl Fund	...	...	0.1	0.1		0.0
Other	...	...	0.3	0.3		0.1
of which: Innovation Fund	0.2	0.3	0.2	0.2		0.0
Transportation and communication	...	...	1.8	1.7		0.5
Road transport	...	...	1.4	1.4		0.4
of which: Road Fund	...	0.8	1.3	1.4		0.4
Water transport	...	...	0.3	0.2		0.0
Railways	...	...	0.0	0.0		0.0
Air transport	...	...	0.0	0.0		0.0
Mass Media	...	...	0.1	0.1		0.0
Other	...	...	0.1	0.1		0.1
Interest payments	1.6	1.8	2.4	2.4		1.3
Domestic	0.5	1.0	1.6	1.0		0.2
Foreign	1.0	0.8	0.7	1.4		1.1
Expenditure not classified by other group	...	...	1.4	2.6		0.6
of which: State Reserve Fund	1.8	1.5	0.1	0.3		0.0
Memorandum items:						
Annual nominal GDP	81,519	93,365	102,593	127,126		165,959

Sources: Ministry of Finance; and Fund staff estimates.

1/ Data from 1998 onwards are based on a new budget classification and are not strictly comparable with previous years.

2/ Totals may differ from Table 20 because they do not include the financing discrepancy.

Table 23. Ukraine: Central Government Budget, 1996-99

	1996	1997	1998	1999 Preliminary
Revenue and grants	12,645	15,690	15,537	20,490
Tax revenue	17,876	22,005	13,759	18,510
Taxes on income, profit	4,924	1,145	471	3,604
Taxes on payroll	8,743	10,369	1,873	2,035
Property taxes	213	0	0	0
Domestic taxes on goods and services	3,478	9,658	9,887	11,463
Taxes on international trade and transactions	428	691	972	1,238
Other taxes	90	143	555	169
Nontax revenue 1/	1,440	1,311	1,266	1,722
Grants	0	0	1	0
Transfers from local budgets	317	829	511	258
Expenditure	15,268	20,751	18,249	23,452
General public services	...	...	1,477	1,535
Defense	1,262	1,485	1,328	1,549
Education affairs and services	1,111	1,238	1,095	1,249
Health affairs and services	266	389	396	411
Social security and welfare affairs and services	...	...	3,083	3,656
Housing and community services	...	...	212	225
Recreational, cultural, religious affairs	...	...	109	130
Energy, agriculture, and manufacturing	...	...	3,375	3,500
Interest payments	1,281	1,689	2,424	3,087
Other , of which: 2/	11,348	15,950	3,301	6,510
Transfers to local budgets	1,121	2,229	1,944	2,492
Overall cash balance	-2,622	-5,061	-2,711	-2,962
Financing	2,622	5,061	2,711	2,962
Net external	-92	235	1,867	268
Privatization	...	0	360	2,001
Net domestic	...	4,826	484	694
Revenue	15.5	16.8	15.1	16.1
Expenditure	18.7	22.2	17.8	18.4
Overall cash balance	-3.2	-5.4	-2.6	-2.3
Memorandum items:				
GDP	81,519	93,365	102,593	127,126

Sources: Ministry of Finance; and Fund staff estimates.

1/ Includes capital revenue. For 1996, includes also unclassifiable items.

2/ Includes the discrepancy between above-the-line and financing data.

Table 24. Ukraine: Local Government Budget, 1996-99

	1996	1997	1998	1999 Preliminary
	(In millions of hryvnia)			
Revenue and grants	11,747	14,389	14,879	15,516
Tax revenue	10,390	11,232	12,547	12,477
Taxes on income, profit	5,352	9,045	9,226	7,980
Taxes on payroll	0	0	0	0
o/w: Pension Fund	0	0	0	0
Property taxes	589	1,002	1,105	1,090
Domestic taxes on goods and services	3,960	504	1,718	2,877
Taxes on international trade and transactions	17	13	0	0
Other taxes	473	668	499	530
Nontax revenue 1/	236	986	388	547
Grants	0	0	0	0
Transfers from state budget	1,121	2,229	1,944	2,492
Expenditure	11,757	14,517	14,990	15,644
General public services	...	...	398	500
Defense	0	0	9	8
Public order and safety affairs	...	...	153	179
Education affairs and services	2,850	3,721	3,388	3,471
Health affairs and services	2,860	3,523	3,223	3,450
Social security and welfare affairs and services	...	...	2,528	2,187
o/w: Pension Fund	0	0	0	0
Housing and community services	...	...	1,370	1,195
Recreational, cultural, religious affairs	...	...	412	484
Energy, agriculture, and manufacturing	...	...	850	946
Interest payments	0	0	0	0
Other 2/	5,730	6,445	2,147	2,966
Transfers to state budget	317	829	511	258
Overall cash balance	-10	-128	-111	-128
Financing	10	128	111	128
	(In percent of GDP)			
Revenue	14.4	15.4	14.5	12.2
Expenditure	14.4	15.5	14.6	12.3
Overall cash balance	0.0	-0.1	-0.1	-0.1
<i>Memorandum items:</i>				
Annual nominal GDP	81,519	93,365	102,593	127,126

Sources: Ministry of Finance; and Fund staff estimates.

1/ Includes capital revenue. For 1996, also includes unclassifiable items.

2/ Includes the discrepancy between above-the-line and financing data.

Table 25. Ukraine: Budgetary Payments Arrears 1996-2000 (Q2)
(In millions of hryvnia)

	1996	1997	1998	1999				2000	
	Annual			Q1	Q2	Q3	Q4	Preliminary	
Total arrears (stock)	5,902	2,614	4,339	11,534	11,489	8,831	7,979	7,920	8,785
Social arrears 1/	2,982	2,614	4,339	4,866	4,140	3,229	3,089	2,883	2,363
Wages	1,231	1,278	1,679	1,746	1,581	1,066	1,045	970	878
Social insurance	399	367	547	694	474	593	780	693	715
Stipends	97	100	99	103	88	7	10	13	11
Pensions	1,255	869	2,013	2,323	1,996	1,562	1,255	1,207	759
Budgetary	380	572	838	894	899	801	722	574	374
Chernobyl Fund	104	72	222	237	232	184	182	288	302
Pension Fund	771	225	954	1,193	865	577	351	345	83
Energy arrears 2/	967	...	...	5,586	6,179	4,368	3,643	3,783	5,297
Heating	870	...	...	2,703	2,833	2,046	1,884	1,958	2,990
Electricity	97	...	...	566	649	478	407	438	669
Gas	0	...	...	2,318	2,697	1,844	1,352	1,387	1,638
Water supply and sewage 2/	0	0	0	628	699	742	737	745	1,125
Rent 2/	0	0	0	453	472	493	510	510	0
Other 2/	1,953	...	...	...	...	...	...	...	...
Total arrears (flow)	2,803	-368	...	7,195	-45	-2,658	-853	-61	865
Social arrears 1/	2,310	-368	...	527	-727	-911	-139	-210	-520
Wages	847	46	...	67	-165	-515	-21	-75	-92
Social insurance	244	-31	...	146	-220	119	187	0	22
Stipends	67	2	...	4	-15	-81	2	-87	-2
Pensions	1,152	-386	...	310	-327	-434	-307	-48	-448
Budgetary	380	192	...	55	5	-98	-79	-148	-200
Chernobyl Fund	61	-32	...	15	-4	-49	-2	106	14
Pension Fund	711	-546	...	240	-328	-288	-227	-6	-262
Energy arrears 2/	492	...	...	5,586	592	-1,811	-725	140	1,514
Heating	477	...	...	2,703	130	-787	-162	74	1,032
Electricity	16	...	...	566	83	-171	-71	30	231
Gas	0	...	...	2,318	379	-853	-492	36	251
Water supply and sewage 2/	0	0	...	628	71	42	-5	8	381
Rent 2/	0	0	...	453	18	21	17	0	-510

Sources: Ministry of Finance; and Fund staff estimates.

1/ Prior to 1998, the data covers overdue payments after 30 days. As of 1998, it covers arrears as soon as payments are due.

2/ Data may be incomplete.

Table 26. Ukraine: Tax Arrears, 1996-2000 (Q2)

	1996	1997	1998	1999	2000	
					Q1	Q2
					Preliminary	
(In millions of hryvnia)						
End-period stock	2,946	4,972	13,876	10,202	11,434	12,478
State Tax Administration	1,365	2,342	10,302	8,930	10,106	11,151
VAT	575	920	4,070	5,565	6,160	6,639
Excises	35	63	509	534	618	677
Enterprise profit tax	318	335	1,508	2,424	2,826	3,256
Personal income tax	3	7	35	30	34	37
Land	166	220	419	332	420	467
Other	268	797	3,761	44	48	76
Pension Fund	1,581	2,630	3,574	1,272	1,328	1,327
Period Flow	1,811	2,027	8,903	-3,674	1,232	1,043
State Tax Administration	820	977	7,960	-1,372	1,176	1,045
VAT	353	345	3,150	1,495	595	479
Excises	13	28	446	25	83	59
Enterprise profit tax	154	17	1,173	916	402	429
Personal income tax	2	5	28	-5	3	3
Land	85	54	199	-87	87	48
Other	213	529	2,964	-3,717	5	27
Pension Fund	991	1,049	943	-2,302	56	-2
(In percent of GDP)						
Stock	3.6	5.3	13.5	8.0	7.1	7.8
State Tax Administration	1.7	2.5	10.0	7.0	6.3	6.9
Pension Fund	1.9	2.8	3.5	-1.8	0.0	0.0
Period Flow 1/	2.2	2.2	8.7	-2.9	0.8	0.6
State Tax Administration	1.0	1.0	7.8	-1.1	0.7	0.7
Pension Fund	1.2	1.1	0.9	-1.8	0.0	0.0
Memorandum items:						
Nominal period GDP	81,519	93,365	102,593	127,126	32,732	38,608
Nominal annual GDP	81,519	93,365	102,593	127,126	160,742	160,742

Sources: Ministry of Finance; and Fund staff estimates.

1/In percent of period GDP.

Table 27. Ukraine: Monetary Survey, 1997-99
(In millions of hryvnia, end-period)

	1997	1998 1/				1999			
	Dec	Mar	Jun	Sep	Dec	Mar	Jun	Sep	Dec
Net foreign assets	-125	80	-1,284	-5,268	-5697	-6,578	-4,808	-5,375	-6,334
Foreign assets	6,953	6,965	5,790	6,585	6112	6,980	8,168	10,696	10,687
Foreign liabilities	7,078	6,886	7,075	11,853	11808	13,558	12,977	16,071	17,021
Net domestic assets	12,666	12,881	14,742	19,593	21,415	22,515	23,388	25,845	28,403
Net domestic credit	15,929	16,495	18,664	23,602	23,464	26,005	26,459	28,894	32,369
Net credit to government	8,107	9,040	10,856	14,205	14,336	15,920	16,273	17,128	19,718
Credit to general government	9,246	10,627	12,055	16,160	15,332	17,478	17,453	19,103	20,795
Deposits of general government	1,139	1,587	1,199	1,955	995	1,559	1,179	1,975	1,077
Claims on rest of the economy	7,823	7,455	7,808	9,397	9,128	10,085	10,186	11,766	12,651
In domestic currency	5,723	5,088	5,256	5,191	5,431	5,760	5,894	6,830	6,768
Enterprises	5,261	4,702	4,802	4,725	4,913	5,216	5,278	6,133	6,086
Households	462	386	454	465	518	544	615	697	682
In foreign currency	2,100	2,367	2,552	4,207	3,697	4,325	4,292	4,936	5,883
Other items, net	-3,264	-3,614	-3,922	-4,009	-2,049	-3,490	-3,071	-3,049	-3,967
Broad money	12,541	12,960	13,457	14,325	15,718	15,937	18,579	20,470	22,069
Hryvnia broad money	10,869	11,083	11,462	11,014	12,379	12,118	14,383	15,622	16,532
Currency outside banks	6,132	6,365	6,390	6,310	7,158	6,716	7,915	9,008	9,583
Hryvnia demand deposits	2,918	2,909	2,889	2,809	3,226	3,471	4,346	4,296	4,566
Hryvnia time deposits	1,819	1,808	2,183	1,895	1,995	1,931	2,122	2,318	2,382
Foreign currency deposits	1,672	1,879	1,995	3,311	3,340	3,819	4,196	4,848	5,537

Sources: Ukrainian authorities; and Fund staff estimates.

1/ A new accounting system was introduced on January 1, 1998. Some discrepancies exist between the old and new accounts.

Table 28. Ukraine: Summary Indicators of Money and Credit, 1997-99

	1997		1998					1999				
	Dec	Year	Mar	Jun	Sep	Dec	Year	Mar	Jun	Sep	Dec	Year
(Quarterly percentage change, unless otherwise indicated)												
Banking system												
Net domestic credit	3	32	4	13	26	-1	47	11	2	9	12	38
Of which:												
Claims on rest of the economy	0	29	-5	4	20	-3	17	10	1	16	8	39
Broad money	2	34	3	5	6	10	25	1	17	10	8	40
Of which: Hryvnia broad money	3	42	2	3	-4	12	14	-2	19	9	6	34
Real broad money 1/	-2	22	2	3	3	-3	4	-2	11	9	-1	18
Real net domestic credit 1/	0	20	2	12	23	-12	23	7	-3	8	3	16
National Bank of Ukraine												
Net domestic assets	10	33	-2	24	53	16	117	7	4	6	12	33
Net domestic credit	9	27	4	20	41	1	78	16	3	7	14	45
Base money	3	45	1	2	4	14	22	-1	21	8	8	39
Currency outside banks	2	52	4	0	-1	13	17	-6	18	14	6	34
Real base money 1/	-1	31	-1	1	1	1	2	-5	15	6	-1	17

Sources: Ukrainian authorities; and Fund staff estimates.

1/ Deflated by the consumer price index.

Table 29. Ukraine: Structure of Credit to Economy, 1998-99 1/

	1998					1999					1999				
	Total	Short-term		Long-term		Total	Short-term		Long-term		Total	Short-term		Long-term	
		In domestic currency	In foreign currency	In domestic currency	In foreign currency		In domestic currency	In foreign currency	In domestic currency	In foreign currency		In domestic currency	In foreign currency	In domestic currency	In foreign currency
	(In millions of hryvnia)					(In percent of 1998)									
Total	8,855	4,423	2,798	679	954	11,783	4,713	4,425	1,002	1,643	133.1	106.6	158.1	147.5	172.2
<i>Of which:</i>															
Economic entities	8,344	4,203	2,770	418	953	11,101	4,363	4,372	723	1,642	133.0	103.8	157.9	173.1	172.3
Industry	3,523	1,603	1,424	91	405	4,612	1,502	2,284	270	556	130.9	93.7	160.4	296.6	137.4
<i>Of which:</i>															
Electric power industry	91	88	2	1	0	107	82	20	5	...	117.9	93.8	1157.2	405.7	...
Fuel industry	275	44	225	5	...	341	43	285	12	...	124.0	98.1	126.6	223.3	...
Ferrous metallurgy	703	346	304	7	46	971	244	648	10	70	138.0	70.4	213.3	140.2	149.9
Engineering and metal working industry	812	417	338	16	42	1,018	329	561	28	100	125.3	79.0	166.3	170.6	239.1
Food processing industry	544	261	132	20	131	765	349	205	46	165	140.5	133.8	155.2	229.9	125.5
Agriculture	329	186	51	31	62	390	149	79	43	119	118.3	79.9	157.3	140.1	190.9
Transportation	239	67	87	22	63	392	139	152	27	74	164.2	207.4	174.5	124.3	117.6
Communications	84	34	12	12	27	103	34	39	4	26	123.8	101.1	333.7	37.2	98.6
Construction	204	129	28	42	4	293	175	66	43	8	143.7	135.2	238.8	102.2	193.0
Trade and public catering	2,548	1,438	766	136	207	3,721	1,675	1,224	226	596	146.0	116.5	159.7	165.9	287.4
Technical and material supplies, marketing	151	86	26	28	12	226	121	77	15	14	149.3	139.9	302.1	52.1	117.9
Establishing and mainting market infrastructure	151	77	57	9	8	157	86	39	11	21	104.4	111.2	69.5	131.4	247.9
Housing and communal services	30	21	7	2	1	38	25	5	3	6	127.1	118.8	74.4	176.8	538.7
Health care, physical culture, and social protection	52	21	16	8	7	60	18	19	11	11	114.5	89.3	118.0	142.0	149.5
Culture and art	46	26	13	0	6	33	16	13	1	3	72.4	61.9	95.2	267.8	55.2
Science	71	27	12	3	29	112	41	25	3	42	157.1	154.8	206.7	109.1	143.1
Finances, credit, insurance, pensions	155	84	15	3	53	256	129	29	21	78	165.2	153.4	191.7	690.2	146.2
Individuals	510	220	28	261	1	682	350	53	278	1	133.6	159.0	185.7	106.7	83.6

Source: National Bank of Ukraine.

1/ Amounts outstanding; end-of-period data.

Table 30. Ukraine: Accounts of the National Bank of Ukraine, 1997–99
(In millions of hryvnia, end-period)

	1997	1998				1999			
	Dec	Mar	Jun	Sep	Dec	Mar	Jun	Sep	Dec
Net foreign assets	-181	-6	-1,551	-5,982	-7,130	-8,407	-7,318	-7,649	-9,011
Net international reserves 1/	-53	172	-1,353	-5,517	-6,842	-8,113	-6,992	-7,396	-8,713
Other net foreign assets	-128	-178	-198	-465	-288	-294	-325	-254	-298
Net domestic assets	7,239	7,102	8,822	13,516	15,735	16,914	17,600	18,707	20,989
Net domestic credit	8,079	8,436	10,104	14,224	14,382	16,629	17,093	18,278	20,844
Net credit to government	7,096	7,754	9,386	13,238	13,479	15,612	16,058	17,252	19,121
Credit to general government	7,430	8,525	9,782	14,301	13,934	16,370	16,503	18,048	19,713
Deposits of general government	334	770	395	1,063	455	758	444	796	592
Net credit to the economy	-18	7	43	83	49	53	56	77	83
Claims on banks	1,000	674	676	903	854	964	979	949	1,640
Other items, net	-840	-1,334	-1,282	-707	1,353	285	507	429	145
Base money	7,058	7,096	7,270	7,534	8,604	8,507	10,282	11,057	11,978
Currency outside banks	6,132	6,365	6,390	6,310	7,158	6,716	7,915	9,008	9,583
Banks' reserves	926	731	880	1,224	1,447	1,790	2,367	2,049	2,395
Cash in vault	217	278	287	295	302	309	367	343	340
Correspondent accounts	709	454	593	928	1,145	1,481	2,000	1,706	2,055

Sources: Ukrainian authorities; and Fund staff estimates.

1/ For a different classification of NIR of the NBU for program purposes, see EBS/00/177.

Table 31. Ukraine and Neighboring Countries: Broad Money, 1996-99
(In percent of GDP)

	1996	1997	1998	1999
BRO Countries				
Armenia	8.2	8.7	10.0	11.0
Azerbaijan	11.3	13.1	10.6	12.7
Belarus	14.8	11.8	14.3	17.5
Estonia	27.0	30.9	33.6	39.2
Georgia	6.8	8.3	7.6	8.1
Kazakhstan	9.5	10.2	8.7	14.4
Kyrgyz Republic	14.2	13.6	14.4	13.5
Lithuania	22.4	26.6	31.4	36.7
Latvia	17.2	19.0	22.4	29.7
Moldova	16.2	19.0	21.6	18.9
Russia	13.4	14.8	16.6	15.5
Tajikistan	8.3	8.6	6.9	6.9
Turkmenistan	6.3	7.8	10.5	10.2
Ukraine	11.5	13.4	15.3	17.4
Uzbekistan	21.0	17.5	15.4	14.8
Other Countries				
Poland	35.5	37.6	40.2	43.1
Hungary	48.5	46.9	45.1	45.2
Czech Republic	70.3	71.5	72.4	76.9

Source: World Economic Outlook Database.

Table 32. Ukraine: Accounts of Commercial Banks, 1997-99
(In millions of hryvnia; end-period)

	1997	1998				1999			
	Dec	Mar	Jun	Sep	Dec	Mar	Jun	Sep	Dec
Net foreign assets	56	85	267	714	1,434	1,829	2,509	2,274	2,677
Foreign assets	2,443	1,650	1,953	2,808	3,112	3,946	3,913	4,036	4,423
Foreign liabilities	2,387	1,564	1,687	2,094	1,679	2,117	1,404	1,762	1,746
Net domestic assets	6,333	6,473	6,714	7,246	6,979	7,292	7,892	8,805	9,520
Domestic credit	8,717	8,871	9,441	10,625	10,589	11,367	12,057	12,577	14,320
Net credit to government	1,010	1,285	1,469	967	858	308	215	-125	597
Credit to general government	1,815	2,102	2,273	1,859	1,398	1,108	950	1,055	1,082
Deposits of general government	805	817	804	892	540	800	735	1,180	485
Credit to the economy	7,754	7,421	7,740	9,293	9,025	9,969	10,070	11,664	12,535
In domestic currency	5,688	5,081	5,236	5,160	5,402	5,518	5,643	6,526	6,420
Enterprises	5,227	4,702	4,799	4,723	4,913	5,021	5,082	5,896	5,791
Households	461	379	437	436	489	498	561	629	629
In foreign currency	2,067	2,340	2,504	4,133	3,624	4,451	4,427	5,139	6,115
Net claims on NBU	-48	165	231	365	706	1,090	1,772	1,037	1,188
Other items, net	-2,383	-2,398	-2,726	-3,378	-3,609	-4,075	-4,165	-3,772	-4,800
Liabilities	6,389	6,559	6,981	7,960	8,413	9,122	10,401	11,079	12,197
Hryvnia deposits	4,737	4,699	5,006	4,695	5,179	5,310	6,390	6,431	6,871
Demand deposits	2,918	2,893	2,878	2,795	3,202	3,416	4,294	4,285	4,557
Time deposits	1,819	1,806	2,128	1,900	1,976	1,894	2,096	2,146	2,314
Foreign currency deposits	1,653	1,860	1,974	3,265	3,234	3,812	4,011	4,648	5,326

Source: Ukrainian authorities; and Fund staff estimates.

Table 33. Ukraine: Structure of Money Supply, 1997-99
(Shares, in percent)

	1997	1998				1999			
	Dec	Mar	Jun	Sep	Dec	Mar	Jun	Sep	Dec
Broad money	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Hryvnia broad money	86.7	85.5	84.8	76.9	78.7	76.0	77.4	76.3	74.9
Currency outside banks	48.9	49.1	47.5	44.0	45.5	42.1	42.6	44.0	43.4
Demand deposits	23.3	22.4	21.5	19.6	20.5	21.8	23.4	21.0	20.7
Time deposits	14.5	13.9	15.8	13.2	12.7	12.1	11.4	11.3	10.8
Foreign currency deposits	13.3	14.4	14.8	23.1	21.3	24.0	22.6	23.7	25.1
Hryvnia broad money	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Currency outside banks	56.4	57.4	56.0	57.3	57.8	55.4	55.0	57.7	58.0
Demand deposits	26.8	26.3	25.3	25.5	26.1	28.6	30.2	27.5	27.6
Time deposits	16.7	16.3	18.7	17.2	16.1	15.9	14.8	14.8	14.4

Source: Table 27.

Table 34. Ukraine: Interest Rates, 1997-99 1/

	Statutory refinance rate 2/	Money market rate 3/	Average lending rate 4/	Average deposit rate 5/	Effective yield on Treasury bills	
					3-month 6/	12-month 6/
1997						
January	35	30	64	24	30	45
February	35	26	63	23	27	38
March	25	23	53	21	24	38
April	25	25	52	19	24	39
May	21	20	54	19	21	32
June	21	19	50	18	...	30
July	18	17	47	18	...	28
August	16	14	42	14	...	22
September	16	17	42	15	...	22
October	16	19	38	16	...	35
November	35	22	42	15	40	40
December	35	34	44	19	44	46
1998						
January	35	34	44	19	51	46
February	44	32	49	18	49	49
March	41	31	49	19	48	49
April	41	27	48	20	...	49
May	51	23	47	20	58	53
June	51	27	48	22	...	63
July	82	38	53	23	...	64
August	82	42	57	23	...	60
September	82	81	64	26	...	40
October	82	89	72	28	...	40
November	82	41	64	27	...	40
December	60	19	60	24	...	37
1999						
January	60	21	55	23	33	33
February	60	40	58	21	...	30
March	60	74	68	27	...	30
April	50	50	67	23	...	...
May	45	17	55	19	...	30
June	45	11	47	21	...	30
July	45	14	46	16	...	...
August	45	63	51	20	...	...
September	45	60	54	17	...	25
October	45	75	51	20	...	24
November	45	59	55	22	...	...
December	45	56	50	21	...	...

Source: National Bank of Ukraine.

1/ All rates reported on simple annual basis.

2/ Basic rate at which the NBU lends to commercial banks (end of period data).

3/ Weighted average rate on daily loans between financial institutions in national currency.

4/ Weighted average rate charged by all commercial banks on loans in national currency.

5/ Weighted average rate offered by commercial banks on deposits in national currency.

6/ Last auction in month.

Table 35. Ukraine: Exchange Rates, 1998–2000 (September)
(NBU official rates)

	Hryvnia per U.S. dollar		Hryvnia per Russian ruble	
	Average	End of Period	Average	End of Period
1998				
January	1.91	1.93	0.32	0.32
February	1.96	2.02	0.32	0.33
March	2.03	2.04	0.33	0.33
April	2.04	2.04	0.33	0.33
May	2.05	2.06	0.33	0.33
June	2.06	2.06	0.33	0.33
July	2.11	2.13	0.34	0.34
August	2.19	2.25	0.32	0.28
September	2.83	3.41	0.20	0.21
October	3.40	3.43	0.21	0.21
November	3.43	3.43	0.21	0.19
December	3.43	3.43	0.17	0.17
1999				
January	3.43	3.43	0.15	0.15
February	3.47	3.60	0.15	0.16
March	3.79	3.93	0.16	0.16
April	3.93	3.92	0.16	0.16
May	3.93	3.92	0.16	0.16
June	3.95	3.95	0.16	0.16
July	4.00	4.20	0.16	0.17
August	4.46	4.38	0.18	0.18
September	4.46	4.47	0.18	0.18
October	4.47	4.50	0.17	0.17
November	4.63	4.71	0.18	0.18
December	5.07	5.22	0.19	0.19
2000				
January	5.38	5.48	0.19	0.19
February	5.54	5.50	0.19	0.19
March	5.47	5.43	0.19	0.19
April	5.42	5.40	0.19	0.19
May	5.40	5.41	0.19	0.19
June	5.44	5.44	0.19	0.19
July	5.44	5.44	0.20	0.20
August	5.44	5.44	0.20	0.20
September	5.44	5.44	0.20	0.20

Source: National Bank of Ukraine.

Table 36. Ukraine: Summary Balance of Payments, 1996-1999
(In millions of U.S. dollars)

	1996	1997	1998	1999
Current account balance	-1,184	-1,335	-1,296	834
Merchandise trade balance	-4,296	-4,205	-2,584	-482
Exports, f.o.b.	15,547	15,418	13,699	12,463
Imports, f.o.b.	-19,843	-19,623	-16,283	-12,945
Of which: Energy	-8,249	-7,558	-5,854	-5,163
Nonfactor services	3,174	2,669	1,377	1,479
Investment income	-571	-644	-871	-869
Of which: interest payments on public debt	-561	-723	-1,240	-881
Current transfers (net)	509	845	782	706
Financial and capital account	1,320	1,199	-796	-667
Direct investment (net) and capital transfers	526	581	749	494
Portfolio equity	45	246	225	118
Bonds and MLT loans	549	1,738	-510	-53
Of which: MLT loans and bonds (official)	237	788	1,249	426
Disbursements	954	1,582	2,290	987
Repayments 1/	-716	-794	-1,041	-560
Currency and deposits	623	-719	-125	-117
Other short-term capital	-423	-647	-1,135	-1,109
Of which: Public	--	1,564	-1,176	-87
Errors and omissions	237	-787	-815	-943
Overall balance	373	-923	-2,907	-776
Financing	-373	923	2,907	776
Gross official reserves (- is increase) 2/	-860	-381	1,324	-308
Net use of IMF resources	778	285	277	81
Net payables (private arrears and claims)	-284	1,019	1,306	1,003
Memorandum items:				
Current account as percent of GDP 1/	-2.7	-2.7	-3.1	2.7
Debt service ratio (exports of G&NFS)	6.3	7.5	13.5	18.5
Interest payments as percent of exports of G&NFS	2.8	3.6	7.0	5.4
Gross international reserves 2/	1,994	2,375	782	1,090
In weeks of imports of G&NFS	4.8	5.6	2.2	3.7
Export growth rate	13.9	-0.8	-11.1	-9.0
Import growth rate	17.1	-1.1	-17.0	-20.5
Export volume growth	14.1	8.1	-9.2	-9.9
Import volume growth	6.8	3.2	-8.5	-21.0
Terms of trade (percent change)	-10.8	-4.7	3.6	11.4

Sources: Ukrainian authorities; and Fund staff estimates.

1/ Before 1999, the imports of gas are reported at an accounting price rather than actually observed price. Excludes Black Sea Fleet debt swap, but not services inflows and debt-service payments of similar amount.

2/ From 1998 onward, the definition of gross reserves excludes unusable reserves.

Table 37. Ukraine: Directions of Export Trade, 1996–2000 (Q2)
(In millions of U.S. dollars)

	1996	1997	1998	1999	1999	2000	
					percentage share	Q1	Q2
Total	15,547	15,418	13,699	12,463	100.0	3,507	3,519
Russia, Baltics, and other countries of the former Soviet Union	8,841	6,841	5,273	4,092	32.8	1,276	1,274
Of which:							
Russia	5,528	3,913	2,906	2,396	19.2	889	821
Belarus	733	858	548	346	2.8	61	57
Moldova	236	251	180	123	1.0	33	42
Uzbekistan	177	249	140	77	0.6	17	15
Turkmenistan	272	201	121	102	0.8	21	22
Lithuania	130	107	102	72	0.6	15	18
Kazakhstan	90	98	90	48	0.4	13	15
Latvia	78	87	78	9	0.1	14	39
Rest of World	6,706	8,577	8,426	8,371	67.2	2,231	2,245
Of which:							
China	769	1,115	737	730	5.9	161	160
Turkey	411	668	696	673	5.4	201	207
Germany	419	580	639	560	4.5	149	186
USA	364	303	502	436	3.5	186	189
Poland	363	393	313	301	2.4	108	105
Hungary	374	364	263	278	2.2	91	71
Italy	345	419	550	459	3.7	130	127
Slovakia	232	282	245	199	1.6	48	50

Source: National Bank of Ukraine.

Table 38. Ukraine: Commodity Structure of Exports, 1996–2000 (Q2)
(In millions of U.S. dollars)

	1996	1997	1998	1999	1999	2000	
					percentage share	Q1	Q2
Total	15,547	15,418	13,699	12,463	100.0	3,507	3,519
Fuel and energy products	1,224	1,142	1,023	1,057	8.5	302	272
Machinery	2,061	1,970	1,786	1,388	11.1	318	388
Wood and wood products	191	209	238	313	2.5	82	106
Industrial products	614	643	672	593	4.8	152	168
Chemicals	2,198	2,015	1,735	1,384	11.1	387	487
Food items and raw materials	3,046	1,802	1,379	1,418	11.4	232	246
Ferrous and nonferrous metals	4,660	5,904	5,336	4,874	39.1	1,402	1,534
Other	1,554	1,733	1,530	1,436	11.5	632	318

Source: National Bank of Ukraine.

Table 39. Ukraine: Directions of Import Trade, 1996–2000 (Q2)
(In millions of U.S. dollars)

	1996	1997	1998	1999	1999	2000	
					percentage share	Q1	Q2
Total	19,843	19,623	16,283	12,945	100.0	4,011	3,342
Russia, Baltics, and other countries of the former Soviet Union	12,913	11,819	9,040	7,415	57.3	2,589	1,915
Of which:							
Russia	8,548	7,838	7,064	6,195	47.9	2,011	1,150
Turkmenistan	1,604	972	0	481	3.7	141	214
Belarus	375	391	353	343	2.6	101	171
Kazakhstan	158	404	346	165	1.3	72	83
Lithuania	151	242	240	83	0.6	32	14
Azerbaijan	30	47	28	34	0.3	2	13
Uzbekistan	61	126	28	34	0.3	2	13
Latvia	90	83	46	55	0.4	13	13
Moldova	71	74	51	25	0.2	9	8
Rest of World	6,930	7,804	7,243	5,530	42.7	1,422	1,427
Of which:							
Germany	1,004	1,309	1,264	943	7.3	228	240
Poland	495	550	486	258	2.0	72	63
USA	541	651	590	402	3.1	86	79
Italy	325	400	409	276	2.1	72	101
France	233	308	300	237	1.8	36	56
Slovakia	178	205	170	132	1.0	27	28

Source: National Bank of Ukraine.

Table 40. Ukraine: Values and Volumes of Energy Imports, 1995-99
(Value in millions of U.S. dollars; other units as indicated)

	1995	1996	1997	1998	1999
Crude oil	1330	975	1012	1048	884
Volume (in millions of tons)	13.3	9.2	9.0	9.9	9.4
Unit price (in U.S. dollars per ton)	100.0	106.0	112.8	106.0	94.1
Oil products	1832	1109	1201	802	816
Volume (in millions of tons)	9.5	6.9	6.7	4.7	4.0
Unit price (in U.S. dollars per ton)	192.7	161.5	179.3	169.6	206.5
Gas	3,569	5,696	4,988	3,631	3,256
Volume (in billions of m ³)	64.4	71.2	62.4	53.5	59.9
Unit price (in U.S. dollars per 1000 m ³)	55.4	80.0	80.0	67.8	54.3

Sources: National Bank of Ukraine; and Fund staff estimates.

Table 41. Ukraine: Commodity Structure of Imports, 1996–2000 (Q2)
(In millions of U.S. dollars)

	1996	1997	1998	1999	1999 percentage share	2000	
						Q1	Q2
Total	19,843	19,623	16,283	12,945	100.0	4,011	3,342
Fuel and energy products	8,249	7,558	5,854	5,163	39.9	1,940	1,168
Machinery	2,990	3,687	3,409	2,255	17.4	584	631
Wood and wood products	529	500	473	397	3.1	92	93
Industrial products	734	745	743	635	4.9	145	186
Chemicals	1,954	2,151	1,821	1,459	11.3	326	387
Food items and raw materials	1,447	898	1,052	902	7.0	206	205
Ferrous and nonferrous metals	760	665	629	409	3.2	143	137
Other	3,180	3,419	2,302	1,725	13.3	575	535

Sources: National Bank of Ukraine; and Fund staff estimates.

Table 42. Ukraine: Services Account, 1995-1999
(In millions of U.S. dollars)

	1995	1996	1997	1998	1999
Credit	3,093	4,902	5,095	4,044	3,869
Nonfactor services	2,846	4,799	4,937	3,922	3,771
Transport	2,152	4,033	4,029	3,222	3,073
Travel	191	230	270	315	327
Construction	31	42	50	41	34
Financial	76	26	33	23	19
Communication	176	125	114	102	99
Other	220	343	441	219	219
Income	247	103	158	122	98
Debit	2,015	2,300	3,070	3,537	3,294
Nonfactor services	1,334	1,625	2,268	2,545	2,327
Transport	454	424	476	487	358
Travel	210	308	305	340	366
Construction	36	109	192	196	243
Financial	98	42	80	90	75
Communication	212	119	115	131	118
Other	324	623	1,100	1,301	1,167
Income	681	675	802	992	967

Sources: National Bank of Ukraine; and Fund staff estimates.

Table 43. Ukraine: Official External Debt, 1995-99 1/
(In millions of U.S. dollars; end-of-period)

	1995	1996	1997	1998	1999
Total official debt (including guaranteed)	8,013	8,839	9,553	11,483	12,437
Russia, Baltics, and other countries of the former Soviet Union	3,593	3,085	2,599	2,354	3,391
Russia	2,865	2,381	2,000	1,896	3,074
Turkmenistan	708	704	599	458	317
Other	19	...	...	...	...
Rest of world	2,952	4,485	5,184	6,008	6,224
Germany	670	597	464	492	348
United States	71	215	448	396	318
Japan		182	187	176	186
European Union	110	241	352	333	345
IMF	1,565	2,263	2,392	2,790	2,801
World Bank	503	905	1,214	1,599	2,019
EBRD	33	35	66	110	112
Other		48	62	112	96
Eurobonds/Banks	242	122	628	1,965	1,769
1995 "Gazprom" bonds	1,200	1,120	1,120	1,155	1,048
Other	27	27	22	2	6

Sources: Ministry of Finance; and Fund staff estimates.

1/ At end of period exchange rates.

Table 44. Ukraine: State Debt Stock, 1996-99

	1995	1996	1997	1998	1999
	(In billions of hryvnia)				
Total official debt	14.7	16.9	23.5	40.2	70.2
Domestic debt 1/	0.2	1.8	6.7	7.5	10.3
Held by:					
Central Bank	0.0	0.3	1.6	6.3	9.7
Commercial banks	0.2	0.8	1.8	0.7	0.5
Nonbank institutions 2/	0.0	0.1	0.5	0.1	0.1
Nonresidents 2/ 3/	0.0	0.6	2.8	0.4	0.0
Foreign debt 4/	14.5	15.1	16.8	32.7	59.9
	(In percent of GDP)				
Total official debt	27.0	20.8	25.2	39.2	55.2
Domestic debt 1/	0.4	2.2	7.2	7.3	8.1
Held by:					
Central Bank	0.0	0.4	1.7	6.1	7.6
Commercial banks	0.4	1.0	1.9	0.7	0.4
Nonbank institutions 2/	0.0	0.1	0.5	0.1	0.0
Nonresidents 2/ 3/	0.0	0.7	3.0	0.4	0.0
Foreign debt 4/	26.7	18.6	18.0	31.9	47.1
Memorandum items:					
Exchange rate (in hryvnia per U.S. dollar, year-end)	1.79	1.89	1.90	3.43	5.22
GDP (in billions of hryvnia)	54.5	81.5	93.4	102.6	127.1

Source: National Bank of Ukraine; Ukrainian Ministry of Finance; and Fund staff estimates.

1/ Domestic debt data provided by the Ministry of Finance; these amounts exclude certain claims by the National Bank.

2/ Estimates for 1996.

3/ Excludes valuation adjustment.

4/ Excludes nonresident holdings of treasury bills.

Ukraine: Tax Summary

(as of November 30, 2000)

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>												
National taxes															
I. Profit taxes															
<p><i>1.1. Individual income tax</i> (Decree of Cabinet of Ministers of Ukraine "On the Individual Income Tax" of Dec. 26, 1992 No. 13-92; Decree of Cabinet of Ministers "On Income Taxation of Citizens" of April, 1993 No. 43-93; and Law 366/96-VR of September 1996)</p>	<p>Residents are taxed on their worldwide income. Nonresidents are taxed solely on their Ukrainian-source income. Taxable income is comprised of the gross income (whether in cash or in kind) from all sources except dividends (which are excluded from the taxable base and taxed separately) and capital gains.</p>	<p><i>General exemptions:</i> (i) income from state social security and social insurance benefits (excluding payments for temporary disablement); (ii) alimony; (iii) state and private pensions; (iv) compensation payments for damages incurred as a result of disability caused by injury or disease or as a result of the loss of the breadwinner; (v) income of military personnel, judges, prosecutors, and certain other government employees; (vi) income from the sale of property; (vii) inheritances and gifts, excluding royalties received by the heirs; (viii) state bond and lottery winnings; (ix) income of individuals from sales of farm products; (x) income from bank deposits, premium bonds, savings bank certificates and treasury bonds; and (xi) income reinvested in the reconstruction of the property of enterprises, as well as dividends used to purchase shares in joint-stock companies which paid these dividends. (Upon disposal of the property or shares the original tax-exempt income becomes taxable.)</p>	<p><i>Monthly income rate:</i> Nontaxable minimum [nm] is Hrv 17 per month.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Up to 1nm</td> <td style="text-align: right;">0 percent</td> </tr> <tr> <td>1-5 nm</td> <td style="text-align: right;">10 percent</td> </tr> <tr> <td>5-10 nm</td> <td style="text-align: right;">15 percent</td> </tr> <tr> <td>10-60 nm</td> <td style="text-align: right;">20 percent</td> </tr> <tr> <td>60-100 nm</td> <td style="text-align: right;">30 percent</td> </tr> <tr> <td>Over 100 nm</td> <td style="text-align: right;">40 percent</td> </tr> </table> <p><i>Special rates:</i> (i) 10 percent for the income of coal miners; (ii) tax rates applicable to income of workers at nuclear energy plants are reduced by 50 percent; and (iii) royalties received by heirs are taxed at double the rates indicated above, but no higher than 70 percent.</p> <p><i>Withholding rates:</i> (i) Income derived from other than the</p>	Up to 1nm	0 percent	1-5 nm	10 percent	5-10 nm	15 percent	10-60 nm	20 percent	60-100 nm	30 percent	Over 100 nm	40 percent
Up to 1nm	0 percent														
1-5 nm	10 percent														
5-10 nm	15 percent														
10-60 nm	20 percent														
60-100 nm	30 percent														
Over 100 nm	40 percent														

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
		<p><i>Allowances, and deductions:</i></p> <ul style="list-style-type: none"> (i) general allowance of one monthly minimum wage for each month in the tax year; (ii) one nontaxed minimum for one of the parents for each child under 16 (for parents whose income does not exceed 10 monthly minimum wages); (iii) up to 10 nontaxed individual minimums for category 1 and 2 victims of the Chernobyl disaster, and for disabled war veterans; (iv) up to 5 nontaxed individual minimums for war veterans, military personnel (including parents, husbands, wives, and children), parents caring for disabled children, victims of political repressions who were rehabilitated, persons disabled from childhood, group 1 and 2 disabled persons, and category 3 and 4 victims of the Chernobyl disaster; (v) sums of benefits received under the decisions of the government; (vi) schooling fees for nursery, secondary education and vocational training; and (vii) cost of treatment at children's health rehabilitation centers. <p><i>Deductions from income derived from entrepreneurial activity:</i></p> <p>Allowable expenses include material costs, depreciation charges, salary payments to employees working on a contractual basis, interest on short-term loans (excluding interest on defaulted and postponed loans), social security premiums, property insurance premiums and expenditure for repairs.</p>	<p>chief place of work is withheld</p> <p>from the source at the rate of 20 percent without taking into account the deductible allowances;</p> <ul style="list-style-type: none"> (ii) a withholding tax at a rate of 20 percent applies to Ukrainian-source income paid to non-residents; (iii) dividends and other receipts derived from shares in the profits of Ukrainian resident legal entities are withheld at sources and are taxed at a rate of 30 percent; and (iv) interests are withheld at 30 percent.
<p><i>1.2 Tax on the profits of enterprises (Law of May 1997 which became</i></p>	<p>The following are subject to profits tax:</p> <ul style="list-style-type: none"> (i) Ukrainian legal entities engaged in entrepreneurial activity and international 	<p><i>Exempt business income:</i></p> <ul style="list-style-type: none"> (i) nonprofit organizations, including bodies of local self-governments, pension funds, credit unions, religious organizations and charitable funds and organizations which provide ecological, health, sport, 	<p>Most activities are subject to a single tax rate of 30 percent.</p>

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
effective on July 1, 1997.)	<p>organizations engaged in business activity in</p> <p>Ukraine;</p> <p>(ii) independent affiliates, branches and other divisions of the above taxpayers;</p> <p>(iii) non-resident legal entities which carry out business activities in Ukraine through a permanent establishment; and</p> <p>(iv) nonresident foreign legal entities which repatriate Ukrainian-source income.</p> <p>In light of the relatively slow progress of accounting reform, the new law has separated tax accounting from financial accounting. The taxable base specifically includes profits from sales of goods and services, sales of assets (including intangible assets and securities), rents and royalties. Income and expenses are accounted for on an accrual basis. Gains and losses on foreign currency assets and liabilities are accrued at year end. The tax is accounted for on a quarterly basis.</p>	<p>cultural, education and scientific activities;</p> <p>(ii) enterprises selling baby food; and</p> <p>(iii) political parties and housing cooperatives;</p> <p><i>Deductions:</i></p> <p>(i) Pension plans;</p> <p>(ii) certain types of joint investments;</p> <p>(iii) funds or assets received as international technical aid;</p> <p>(iv) funds granted from the Innovation Fund.</p> <p><i>Subject to certain privileges:</i></p> <p>(i) enterprises and organizations of public organizations of the disabled;</p> <p>(ii) enterprises located in the Free Economic Zones and zones subject to Special Investment Regimes;</p> <p>(iii) innovative activities of Innovation Centers contained in the State Registry.</p> <p>Losses may be carried forward for 5 years. No carry-back is permitted.</p> <p>The <i>depreciation rules</i> classify all assets into 3 groups. Assets of each category are pooled and the declining-balance method is used to compute the amount of depreciation. The following depreciation norms have been set up: for Category I assets—1.25 percent; for Category II assets—6.25 percent; for Category III assets—3.75 percent.</p> <p>In the case of taxpayers other than financial institutions, the procedures for writing off bad debts require taxpayers to go to court or await the bankruptcy or death of the taxpayer.</p>	<p><i>Special rates:</i></p> <p>The sale of innovation products is subject to a reduced rate of 15 percent.</p> <p><i>Withholding rates:</i></p> <p>(i) International transport services at 6 percent;</p> <p>(ii) income of nonresidents at 15 percent;</p> <p>(iii) debt instruments issued by residents at 15 percent;</p> <p>(iv) insurance premiums at 30 percent;</p> <p>(v) reinsurance premiums at 15 percent;</p> <p>(vi) advertising at 30 percent; and</p> <p>(vii) dividends at 30 percent.</p>

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
2. Social Security Contributions (payroll taxes).		Military personnel is exempt from all payroll taxes.	<i>Special rates:</i> (i) Civic organizations at an overall rate of 5 percent; and (ii) Income of persons engaged in commercial activity on the basis of their own labor at 33.3 percent.
(a) Pension Fund (Law of Nov. 5, 1991, Resolution of the Supreme Council of Ukraine of June 17, 1993 and of February 7, 1996).	Flat rate tax on wage bill of enterprises.		Employer contribution at 32 percent and employee contribution at 1 percent for incomes of less than Hrv 150, and 2 percent for incomes of more than Hrv 150.
(b) Employment Fund (Law of March 1, 1991 No. 803, of April 6, 1995 No. 125).		Public sector workers, coal and ore miners, and social and cultural establishments.	Employer contribution at 1.5 percent and employee contribution at 0.5 percent.
(c) Social Insurance Fund (Resolution of the Cabinet of Ministers of April 27, 1994 No. 263, Law of April 6, 1995 No. 126).			Employer contribution at 4 percent.

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
3. Taxes on goods and services			
<p><i>3.1. Value added tax</i> (Law of April 3, 1997, enacted October 1, 1997; and numerous amendments).</p>	<p>Applies to turnover from the sale of goods (work, services), including barter operations, carried out by any legal persons and persons engaged in individual entrepreneurial activity, if the annual volume of sale of goods (work, services) exceeds 3600 minimum wages (Hrv 61,200).</p> <p>All importers must register; there is a provision for voluntary registration; small businesses are covered under the presumptive tax. All taxpayers calculate their VAT liabilities by the credit method. Credit is allowed for VAT paid on most purchases of goods (work, services) used for business purposes to produce taxable goods (work, services). Refunds are to be made within a three month period. The law requires tax invoices, but these are given only at the moment of payment.</p>	<p><i>Zero rated:</i></p> <ul style="list-style-type: none"> (i) Export of goods and selected services (and imports to Russia); (ii) goods (work, services) used by diplomats; (iii) unprocessed catch imported to Ukrainian seaports by fishing enterprises; (iv) tourist services when sold outside Ukraine; (v) patents, copyright and licenses; and (vi) sale of unprocessed milk and meat to processing enterprises by agricultural manufacturers of all types of ownership. <p><i>Exemptions: a large number including:</i></p> <ul style="list-style-type: none"> (i) financial intermediation; (ii) child care services and children's food; (iii) health care, some educational services, special goods for the disabled, medicines and medical supplies, services for disabled, sick and elderly; (iv) housing construction; (v) imports by a broad range of charitable, cultural, religious and other organizations; (vi) funeral services (vii) magazines, newspapers, notebooks, text books and services by archival institutions; (viii) output of firms employing disabled; (ix) sales of agricultural enterprises of products of their own production to certain physical persons; (x) goods and services supplied to institutions of the penal system in accordance with a list approved by the Cabinet of Ministers; (xi) research financed by the state budget; (xii) imports of shipping equipment; (xiii) postage stamps; 	<p>20 percent.</p>

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
	<p>The accounting is on accrual basis; except for energy products; and for the calculation of credits for VAT refunds.</p> <p>International trade is based on the destination principle, except for trade with Russia.</p>	<p>(xiv) privatization sales; (xv) lottery tickets; (xvi) delivery of pensions; (xvii) services by employment agencies;</p> <p>(xviii) services by government agencies such as archival institutions, public transportation; and (xix) privatization of state-owned and communal property;</p> <p><i>Temporary exemptions</i> (i) coal until January 1, 2001; (ii) electricity until January 1, 2001; (iii) gas sold to consumers and budgetary organizations until January 1, 2003; (iv) transactions covered by the law "On Support of Olympic and Paraolympic Movement and Highest Sports Achievements in Ukraine"; (v) selected exemptions for enterprises located in the Free Economic Zones and zones subject to Special Investment Regimes (vi) until January 1, 2002, the transactions involving free assignment of own products by agricultural manufacturers; (vii) temporary exemption valid until January 1, 2008: transactions involving importing (sending) goods (including machinery sets) to the customs territory of Ukraine for construction and productive activities of the enterprises producing automobiles and spare parts thereof, with cash investment equivalent to at least \$150 million; (viii) until January 1, 2008, a zero VAT rate shall be applied to sales of automobiles assembled by Ukrainian resident manufacturers, with cash investment equivalent to at least \$150 million (under certain conditions); (ix) until January 1, 2004, in case the tax-payer sells to an entity, not registered as a VAT-payer, any raw or</p>	

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
		<p>processed agricultural products which were earlier purchased by him from physical persons, who are not VAT-payers either, the object of taxation shall be the trade surcharge established by the tax-payer.</p> <p>(x) until January 1, 2004, the total amount of VAT to be paid to the budget by agricultural enterprises of all types of ownership for sale of milk, cattle, poultry, wool, dairy and meat products produced with the help of their own processing facilities shall remain at the disposal of these agricultural enterprises and shall be used to facilitate their own animal and poultry produce;</p> <p>(xi) between January 1, 2000 and January 1, 2005 the inputs transactions for the shipbuilding enterprises determined in keeping with Article 1 of the Law of Ukraine "On Measures to Ensure the State Support of the Shipbuilding Industry in Ukraine"</p> <p>(xii) until January 1, 2009: transactions involving sale of spacecraft launching units, booster rockets, space equipment, ground segments of space systems, and their parts manufactured by space industry enterprises; and</p> <p>(xiii) From January 1, 2001 to January 1, 2010 the following transactions: imports of goods (except excisables) to be used in enterprises producing ammunition, parts of weapons and special chemicals, sales of ammunition, parts of weapons and special chemicals under state order arrangements, and services rendered and transactions with materials received as a result of utilization of the expired ammunition, parts of weapons and special chemicals.</p>	
3.2 Innovation Fund tax (Resolution No. 77, February 18,	Applies to turnover of goods (work, services) in the trade, intermediary, supply and distribution, banking and	<p><i>Deductions:</i></p> <p>Payments for the VAT and excise taxes.</p>	1 percent.

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
1997; Law on the state budget of Ukraine for 1998; Art. 29).	insurance areas. Part of the receipts from this tax are earmarked for the Innovation Fund.		
3.3. <i>Excises:</i> (Law 121 of February 12, 1998, Law 767/97 of December 23, 1997, Decree of the Cabinet of Ministers of Ukraine of Dec. 26, 1992 No. 18, of June 30, 1993 No. 43, laws of Nov. 16, 1995 No. 432, of Sept. 15, 1995 No. 329, of Feb. 6, 1996 No. 30, of May 7, 1996 No. 178, of May 24, 1996m No. 216, of Nov. 11, 1996 No. 313. Presidential Edict of Feb. 14, 1995 No. 55, Resolution of the Supreme Council of Ukraine of	Tax on alcoholic beverages, petroleum, diesel fuel, beer, ethyl alcohol, transport vehicles, tobacco, and jewelry. Except for a list of exemptions, rates are identical for domestically produced goods and imports. Excises are imposed on imports from Russia and other CIS countries.	<i>Exemptions include:</i> (i) Exports; (ii) special purpose vehicles (militia vehicles and ambulances, etc); (iii) agricultural products in cases where they are exchanged for fuel, lubricants, and products of other sectors; (iv) alcohol products if they are utilized by domestic producers in the medical sector or in the preparation of food products and similar manufacturing purposes; (v) domestically produced passenger cars and freight/passenger vehicles. (vi) Specific exemptions for enterprises located in certain Free Economic Zones and zones subject to Special Investment Regimes; (vii) a number of exemptions exist for specific uses of the taxable goods; and (viii) until January 1, 2007, sale of automobiles, freight/passenger vehicles, motorcycles, produced by Ukrainian enterprises if the enterprise produces at least 1000 automobiles and 1000 motorcycles a year;	<i>Excisable good rates:</i> Cigars Hrv 20/100 Cigarettes Hrv 10/1,000 Tobacco Hrv 10/kg Wine Hrv 0.8/liter Beer Hrv 0.14/liter Champagne Hrv 1.6/liter Vermouth and other fermented beverages Hrv 2.6/liter Ethyl alcohol, vodka, strong spirits etc. Hrv 16/liter A72-98 petroleum 40 Euro/ton A76ec-98ec petroleum 20 Euro/ton Diesel 10 Euro/ton Light distillates Euro 12/ton Medium distillates Euro 20/ton Aviation and jet fuel Euro 20/ton Jewelry 55 percent

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>
<p>(c) Royalties for use of natural mineral deposits (Resolution of the Cabinet of Ministers #1014, of September 12, 1997 (with changes and amendments)).</p>	<p>Royalty payers are oil and gas enterprises (other than the state manufacturing enterprise "Chornomornaftogaz") extracting gas. Oil Ammonia</p> <p>The tax base for royalties is the volume of extraction.</p> <p>All economic agents irrespective of their type of ownership, including enterprises with foreign investments, which are involved in extracting of natural mineral resources, are subject to the royalties for use of natural deposits.</p>	<p>Landowners and land users extracting natural mineral resources from deposits or fields of local value to satisfy their own needs.</p> <p>Regional geological and geophysical works, geological surveys, other geological works, including geological prospecting boring used for research.</p> <p>Organization of geological natural reserves.</p>	<p>Gas: Hrv 28.9 per 1,000 cubic meters Oil: Hrv 17.34 per ton</p> <p>There are basic and differentiated fees (rates) depending on geological peculiarities and mining conditions (ranging from Hrv 0.1 to Hrv 3.5 per ton or per 1000 cubic meters) for every particular type of mineral resources (groups of mineral resources with similar features).</p>
<p>6. Water tax (Resolution of the Cabinet of Ministers of Ukraine #836, of may 18, 1999).</p>	<p>Applies to industrial use of water (including hydroelectric power generating enterprises) and water transport enterprises.</p>	<p><i>Exemptions include:</i></p> <ul style="list-style-type: none"> (i) water used for drinking and sanitary needs; (ii) underground water used in mineral processing; (iii) underground water extracted to correct harmful effects of water (pollution, flooding etc.); (iv) water flowing through turbines of water storage facilities at hydroelectric plants; (v) water used for fish and other water organisms breeding; (vi) water used for fire protection; 	<p><i>Rates:</i></p> <p>River basins: Between Hrv 0.0202 per cubic meter and Hrv 0.108 per cubic meter, depending on the river basin.</p> <p>Underground water: Between Hrv 0.0403 per cubic meter and Hrv 0.126 per cubic meter, depending on region.</p> <p>Hydroelectric power generation:</p>

	<i>Nature of Tax</i>	<i>Deductions and Exemptions</i>	<i>Rates</i>										
		(vii) water used to landscaping; (viii) water used for transfers by canals and aqueducts; (ix) seawater; (x) seagoing craft using river routes exclusively to reach a seaport at the mouth of a river; (xi) pilot, auxiliary, and towing fleets and water transport on the Danube; and (xii) water used by scientific research institutions dealing with rice growing and rice seeds selection.	Hrv 0.0098 per 100 cubic meters flowing through the turbines. Water transport: Hrv 0.002 per seat-day of service and Hrv 0.0175 per ton-day of service, depending on fleet type.										
Local taxes													
1. Land tax (Law of September 19, 1996, and amendments).	Taxpayers are corporations and individuals who are tenants or users of the tracts of land.	Exemptions: (i) nature preserves, national parks, botanical gardens; (ii) organs of the state authority and of local government, budgetary institutions; (iii) sanatoria, associations of the blind and deaf, social organizations of the disabled; (iv) institutions of culture, science, public health, sport, and social security, religious and charitable organizations; (v) lands polluted by radiation and chemicals; (vi) agricultural variety testing stations, domestic scientific research institutions with an agricultural focus and farm lands used for raising young orchards, berry plantations, and vineyards, until such time as they bear fruit; (vii) lands of the roads department for automobile roads of general use, cemeteries; (viii) group 1 and 2 disabled persons, pensioners, war veterans, victims of the Chernobyl disaster, citizens having three or more children; (ix) military units and institutions, enterprises of the Ministry of Defense, and the military-industrial complex. (x) cultural, scientific, religious, research institutions	<table border="0"> <thead> <tr> <th><u>Value</u></th> <th><u>Rate</u></th> </tr> </thead> <tbody> <tr> <td>Agricultural landholding: for arable land, hay-fields, and pasture</td> <td>0.1 percent</td> </tr> <tr> <td>for perennial plantings</td> <td>0.03 percent.</td> </tr> <tr> <td>Nonagricultural landholding: for population centers (if no monetary valuation is established, then the average tax rate varies from 1.5 to 63 kopeks per square meter)</td> <td>1 percent</td> </tr> <tr> <td>for lands of industrial, transportation, communications, defense, and other designations</td> <td>5 percent</td> </tr> </tbody> </table>	<u>Value</u>	<u>Rate</u>	Agricultural landholding: for arable land, hay-fields, and pasture	0.1 percent	for perennial plantings	0.03 percent.	Nonagricultural landholding: for population centers (if no monetary valuation is established, then the average tax rate varies from 1.5 to 63 kopeks per square meter)	1 percent	for lands of industrial, transportation, communications, defense, and other designations	5 percent
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2. Vehicle tax.	Tax on vehicles and other self-propelled machines and mechanisms.	<i>Exemptions:</i> (i) public vehicular transport enterprises; (ii) establishments and organizations funded by the national budget; (iii) Chernobyl victims, war veterans, veterans of labor, elderly and invalids for one vehicle; and (iv) tax rates reduced by 50 percent shall be applied to physical persons-owners of automobiles which had been manufactured in the CIS countries and registered in Ukraine by 1990 inclusively.	<table> <thead> <tr> <th><i>Type of vehicle</i></th> <th><i>Tax rate</i> (Per 100 cc)</th> </tr> </thead> <tbody> <tr> <td>Wheeled tractor</td> <td>Euro0.32</td> </tr> <tr> <td>Vehicles for at least 10 people</td> <td>Euro 0.45</td> </tr> <tr> <td>Cars</td> <td>Euro 0.68-4.55</td> </tr> <tr> <td>Cargo vehicles</td> <td>Euro 0.45</td> </tr> <tr> <td>Motorcycles</td> <td>Euro 0.45 per 1 kW</td> </tr> <tr> <td>Electric vehicles</td> <td>Euro 0.22 Per 1 cm of length)</td> </tr> <tr> <td>Yachts and sailboats</td> <td>Euro 0.01-0.03</td> </tr> </tbody> </table>	<i>Type of vehicle</i>	<i>Tax rate</i> (Per 100 cc)	Wheeled tractor	Euro0.32	Vehicles for at least 10 people	Euro 0.45	Cars	Euro 0.68-4.55	Cargo vehicles	Euro 0.45	Motorcycles	Euro 0.45 per 1 kW	Electric vehicles	Euro 0.22 Per 1 cm of length)	Yachts and sailboats	Euro 0.01-0.03
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3. Miscellaneous local taxes.	<i>There are local and/or municipal taxes on:</i> (i) advertising; (ii) the use of local symbols; (iii) dogs (iv) hotels; (v) apartments; (vi) resorts; (vii) transit; (viii) market fees; (ix) sale of imported goods; (x) kiosks; (xi) film shooting; (xii) race tracks; and lotteries and auctions; and (xiii) communal tax.	The Supreme Council of the Crimean Autonomous Republic, regional, municipal and village councils can grant tax privileges and temporary exemptions only within the amounts of tax receipts transferred to their budgets. (The Law of Ukraine "On Tax System" #1251-XII, of June 25, 1991).	Various rates.																