

## **Abstract**

This thesis studies the mandatorily published data of companies in extractive industries, listing their payments to governments by types and countries, where the payments were paid. The first aspect of the thesis contains a comparison with the data describing the same phenomenon available before these mandatory reports were published and compares the competitiveness of extractive industries on national markets using the concentration Herfindahl-Hirschman Index. Then it estimates by different approaches the effect of tax rate and country's macroeconomic indicators on payments paid by companies from extractive industries and sum of payments collected by the government from the extractive sector. The econometric analyses using the panel data with significant results suggest that the corporate income tax has a negative parabolic effect on the elasticity of all types of payments summed by countries as well as on the elasticity of the collected taxes from the extractive industries.