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Economic Crime and Illicit Finance in Russia's Occupation Regime in Ukraine

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Acronyms and abbreviations

ACF	Anti-Corruption Foundation
CMR Bank	Centre for International Settlements Bank
DNR	'Donetsk People's Republic'
EGRYuL	Edinnyi gosudarstvennyi reestr yuridicheskikh lits [Single State Register of Legal Entities]
EZSS	Edinnyi zakazschik v sfere stroitelstva [Single Contractor in the Construction Sphere]
FSB	Federal Security Service
ICC	International Criminal Court
LNR	'Lugansk People's Republic'
MRB	International Settlement Bank (Mezhdunarodnyi raschetnyi bank)
PSB	Promsvyazbank
SIP	Special Infrastructure Project
VGA	Military-Civilian Administration
VSK	Voенno-stroitel'naya Kompaniya [Military Construction Company]

Summary

Despite Ukraine's ongoing counter-offensive, in September 2023 Russia still controlled around 17% of Ukrainian territory, an area roughly the size of Denmark. Russia's occupation of these Ukrainian territories relied primarily on repression and violence, but economic levers also played an important role in consolidating Russian rule. This paper details Russia's illicit economic activity in the occupied territories and calls for more international attention to this aspect of Russia's invasion.

Since Russia occupied large parts of south-eastern Ukraine in March 2022, it has worked rapidly to incorporate these regions into Russia's economic and financial system. Key elements in this 'economic occupation' include:

- The seizure of many Ukrainian businesses and assets. The occupation authorities 'nationalised' many companies and reregistered them as Russian businesses with new management.
- The imposition of the Russian currency, financial and tax system, and the forced closure of Ukrainian banks.
- The forcible takeover of farms or pressure on farmers to cooperate with the occupation authorities. Russian officials oversaw the illegal export of Ukrainian grain from the occupied territories.
- The reconstruction of cities such as Mariupol, the city destroyed by Russian forces in spring 2022, in a multi-billion-dollar government programme that is profiting well-connected Russian companies.

These acts were all illegal under Ukrainian law and some may constitute potential war crimes under international law.

There should be more attention paid to these economic crimes internationally – with clear warnings for Russian business about the consequences under international law of seizing Ukrainian businesses and assets. Although international sanctions have targeted many officials in the Russian occupation structures, the approach should be more coordinated and systematic to raise the costs of Russian occupation.

More international attention now would also assist in eventual reintegration and reconstruction of these regions. For example, a database of business seizures and economic crimes in the occupied territories would help to resolve legal issues and ensure business restitution in the aftermath of the war, while also serving as a potential basis for sanctions and eventual prosecutions.

The economic aspects of occupation also raise complex questions of transitional justice for those who lived under Russian occupation. Ukrainian society is discussing how to define and respond to acts of collaboration in the occupied territories. International experience could help to inform legal and political solutions that meet the needs of justice but also seek to unite post-war Ukrainian society.

1. Introduction

Despite several successful Ukrainian counter-offensives, in September 2023 Russia still controlled around 17% of Ukrainian territory – around 40,000 sq. miles in the south and east of the country, an area roughly the size of Denmark. This included Crimea, which Russia annexed in 2014, and parts of Donbas that had formed the so-called 'Donetsk People's Republic (DNR)' and 'Lugansk People's Republic (LNR)' prior to February 2022.¹ After it invaded Ukraine in February 2022, Russia also gained control of parts of Zaporizhia oblast and Kherson oblast. The city of Mariupol in Donetsk oblast fell to Russian forces in May 2022 after a long and brutal siege, in which as many as 25,000 civilians may have died (AP, 2022).

Russia subsequently claimed to have formally incorporated Kherson oblast, Zaporizhia oblast, the 'Donetsk People's Republic' and the 'Lugansk People's Republic' into the Russian Federation on 4 October 2022. No other country except Syria and North Korea recognised this annexation, which was an egregious violation of international law. Russia did not occupy any of these four provinces fully, but Russian forces controlled some of Ukraine's most strategic geography, including the coastline of the Sea of Azov and a land corridor to Crimea.

Many people fled Russian-occupied territory to government-controlled Ukrainian territory or to Europe. Others travelled to Russia as the only option to escape the fighting. By 2023 it became almost impossible to travel from Russian-occupied territories to government-controlled territories directly, but residents continued to take a long, circuitous route to Ukraine or Europe via Russia.² It is not clear how many people remained in these territories by mid-2023, but almost certainly fewer than half of the pre-war population.³ A few people began to trickle back to their home towns during 2023, but most residents continued to wait in exile for their homes to be liberated. Russian figures suggested that around 4.6 million people lived in the four occupied territories (including the DNR and LNR) in May 2023 (Kremlin.ru, 2023b).

Only a very small proportion of the population actively supported the Russian invasion. The referenda held in September 2022 on joining the Russian Federation were falsified on a grand scale. Even back in 2014, in Zaporizhia oblast only 13% of the population

¹ The terms DNR and LNR are used in this report only to refer to the de facto statelets and the regimes that controlled them. They do not imply any recognition or legitimacy. This report refers to all the territories of Ukraine, in its 1991 borders, which are occupied by Russia, as 'occupied territories'. Ukrainian sources normally refer to these territories as 'Temporarily Occupied Territories' (ToTs).

² In 2023 there were regular adverts for bus trips from Russian-occupied Melitopol and other occupied areas to Warsaw via Crimea and Russia – the route was well established for those with money for the trip. According to one Ukrainian official, such trips cost around \$500 (Yankovskii & Badyuk, 2023).

³ Figures were disputed. In Mariupol, for example, the Russian authorities claimed that some 200,000 of the pre-war population of over 450,000 remained in the city, but Ukrainian sources suggested that only around 100,000 residents were left after Russian troops occupied the city (Romanova, 2022). Other Ukrainian sources suggested that the pre-war population was even larger, boosted by unregistered refugees from Russian-controlled territory (Mikhailov, 2023). By March 2023 there were some 150,000 residents in the city, according to Mariupol mayor Vadim Boychenko, with another 150,000 across other Ukrainian regions and 120,000 outside the country (De Vega, 2023).

agreed that their region was 'part of the Russian World', while in Kherson oblast only 11% agreed with this claim, despite the presence of significant ethnic Russian communities in each region and widespread use of the Russian language (O'Loughlin et al., 2017). Opinion polls showed that even this kind of cultural identification with Russia seldom translated into support for joining Russia. However, a small minority was willing to work with the Russian authorities. A much larger group simply sought ways to survive under the occupation regime. Living under occupation inevitably involved uncomfortable compromises and acts that could be labelled collaboration.

Facing largely hostile societies, Russian security forces selectively targeted the population with intimidation and violence, particularly individuals who had connections to the Ukrainian military, journalists and activists, and anybody who openly opposed Russian rule. The Russian FSB established a 'filtration' process to identify and detain individuals viewed as a threat to Russian occupation (Wille, 2022). Russian soldiers used intrusive body searches and long interrogations during filtration to try to identify anybody with links to the Ukrainian military or any other signs of anti-Russian activism. People caught during filtration were liable to long periods of detention in inhumane prisons and often tortured. Wherever Russian forces retreated, investigators uncovered evidence of killings and torture. Those who escaped from detention told journalists and investigators how Russian forces detained and tortured them in a network of makeshift detention centres (HRW, 2023; Koshiw, 2023). Reports alleged that Russia established at least 20 detention sites in the occupied territories in which Ukrainian officials and activists were held (Bloomberg, 2023). Many other civilians were taken to prisons in Crimea or in Russia, where thousands were held without charge and often without any contact with the outside world (Yapparova, 2023).

This system of violence and repression was used to allow the authorities and businesspeople to commit the economic crimes that accompanied the occupation. Threats of violence or kidnapping were used as ways to force locals to give up businesses, to pay bribes and informal taxes, or to pressure them into working for the occupying power. Even the system of repression and detention was itself monetised: there were reports of Russian soldiers demanding payments to release prisoners (HRW, 2023). There were no independent media or human right defenders able to hold the authorities to account in the occupied territory, and Ukrainian citizens had no opportunity of challenging the occupation authorities through the courts.

Box 1: Methodology: Researching occupation.

This paper provides initial findings in response to an important research question: how Russia has used illicit finance, corruption and economic crime to support its invasion of Ukraine and consolidate its illegal occupation of Ukrainian territory. Inevitably, many aspects of the occupation are unknown to researchers or impossible to corroborate, since there are no independent media or civil society organisations operating in the occupied territories. The paper draws on a wide range of open-source materials, including an extensive survey of existing media reporting, primarily from Russian and Ukrainian sources. To augment media reporting, the paper also used social media channels, particularly the wide variety of channels in the Telegram platform and self-produced videos in YouTube, which provide insights into economic activities in the occupied territories, but also suffer from an obvious range of biases and constraints. The paper also relies on corporate records from the Russian Federal Tax Service's 'Single State Register of Legal Entities' (EGRYuL), and other corporate databases, which provide data on Russian companies. These databases often provide evidence of ownership changes during the occupation and the illegal reregistration of Ukrainian companies in the Russian regulatory system. We also used satellite imagery to track selected construction projects within the occupied territories. The constraints on research on this topic will require further innovation in methodology. We are testing these and other methods for proof of concept and plan to develop this methodology at larger scale during a further phase of research.

2. The occupation regime

Initially, Russia's governance in the occupied territories was ad hoc and often chaotic. Once the military and the FSB had secured the territories, the Russian authorities disbanded Ukrainian government structures and established Military-Civilian Administrations (VGA), largely reliant on the Russian military and security forces, but fronted by local co-opted politicians. After Russia claimed to incorporate the territories into the Russian Federation in October 2022, Moscow began to introduce political structures that reproduced local government institutions in the rest of Russia, with regional governors appointed in each province and local elections held in September 2023. Yet there was little disguising where real power lay: with the military commandant in each town and region, and with the FSB, which played a leading role in governing the territories. Immediately after the annexation of the territories, Moscow began forming regional and local police and security structures on the Russian model (RIA Novosti, 2022e).

Sergei Kiriyenko, first deputy head of the presidential administration, took responsibility for political oversight of the territories in April 2022 and sought to promote younger Russian technocrats to run local governments. Typical of these figures was Anton Koltsov, an alumnus of the elite Presidential Academy of National Economy and Public Administration (RANEPA) and formerly deputy head of the Vologda region, who was appointed as head of government in Zaporizhia oblast. Vitaly Khotsenko, a 37-year-old official who served as head of government in DNR until he was appointed governor of Omsk in March 2023, also fitted this profile. His promotion suggested that spending time in the occupied territories could be a career boost for some ambitious officials.

The economic development of the occupied territories – including an ambitious reconstruction campaign – was largely the preserve of Russian government agencies, overseen by Deputy Prime Minister for Construction and Regional Development Marat Khusnullin. It was Khusnullin who accompanied Putin on a visit to Mariupol in March 2023. And it was Khusnullin who made the main presentation to the Security Council in April 2023, when that body convened to discuss the integration of the occupied regions into Russia (Kremlin.ru, 2023a). Khusnullin headed a working group of different agencies and government bodies – including law enforcement and the FSB – that worked on different aspects of the occupation. He also led on the government's development plan (2023-25) for the new regions, which Khusnullin described as the biggest regional development programme in Russia's modern history (Kremlin.ru, 2023b).

Russia parachuted in many key officials from Russia because many local officials refused to work with the Russians even under threat of torture or kidnap. Nevertheless, a minority did collaborate and gave Russia's occupation regime a local facade. Of 112 officials across the four regions profiled in a project by Proekt media in 2022, 59 were locals (Reznikova 2022; Proekt 2022). According to one report, five out of nine local city councillors in Kherson cooperated with the Russians. In other institutions, junior staff were promoted to take on leadership roles: war and occupation offered a social lift as

experienced and senior staff left the region or were forced out of their positions in favour of pliant proxies (Miller & Schmidt, 2022).

The four most important local leaders – Denis Pushilin, Leonid Pasechnik, Yevgeny Balitsky [Yevhen Balytskyi] and Vladimir Saldo [Volodymyr Saldo] – joined President Putin in Moscow when the annexation of their regions by Russia was announced on 30 September 2022. In each case, Moscow installed a Russian official as a head of government – in control of much of the day-to-day running of the provinces – while these local figures became acting governors, acting as the public face of the administration.

Box 2: Heads of occupied territories and other officials, September 2023⁴

Kherson oblast

Governor	Vladimir Saldo
Head of Government	Andrei Alekseenko
Head of Administration of Kherson city	Aleksandr Kobets
Senators ⁵	Igor Kastyukevich; Konstantin Basyuk

Zaporizhia oblast

Governor	Yevgeny Balitsky
Head of Government	Anton Koltsov
Head of Administration of Melitopol	Galina Danilchenko
Senators	Dmitrii Vorona; Dmitrii Rogozin

'Donetsk People's Republic'

Head	Denis Pushilin
Head of Government	Yevgeny Solntsev
Senators	Natalia Nikonorova; Aleksandr Voloshin

'Luhansk People's Republic'

Head	Leonid Pasechnik
Head of Government:	Sergei Kozlov
Senators	Olga Bas; Darya Lantratova

Although lacking any real autonomy, some of these figures did have local influence, particularly in business. Denis Pushilin, who had taken over control of the DNR in 2018 after his predecessor was blown up in a bomb attack, had strong connections with

⁴ Names in English are given to reflect the form that the individual uses on official websites or social media pages. In the case of Ukrainian citizens who use a Russified version of their name, the Ukrainian version is provided in brackets at the first mention where it differs.

⁵ Senators are members of the Russian Council of the Federation, appointed following sham elections in the occupied territories in September 2023.

security and business figures in Moscow. In the LNR, the incumbent Leonid Pasechnik, who was confirmed as 'head' of the LNR in September 2023, was a former security officer who was reputed to have strong ties to the security services in Moscow.

In Zaporizhia the Russians promoted Yevgeny Balitsky, a local businessman and politician, first as head of the VGA and then as head of the occupied region. Balitsky was a small-town businessman and politician, who ran a beer factory and radio station in the 1990s, then took over a tractor parts factory, Avtograd, and entered politics as part of the Opposition Bloc (Kommersant, 2022b). His former employee Galina Danilchenko [Halyna Danylchenko] took over as mayor of Melitopol after Russian forces kidnapped the real mayor, Ivan Fyodorov, in March 2022. In many cases, Russian forces kidnapped, threatened, or detained local officials and replaced them with former political rivals. Those who chose to collaborate with the Russians were usually disaffected local businesspeople or officials, who saw the Russian occupation as a last chance to win back political and economic power after several years in the wilderness after the 'Maidan' revolution of 2014.

In Kherson oblast another controversial local figure, Vladimir Saldo, was appointed as head of Kherson oblast. Saldo had been mayor of Kherson in 2002-12 and then a deputy in the Verkhovna Rada from the Party of Regions, the party of former president Viktor Yanukovich that dominated eastern Ukraine. Saldo ran again for mayor in 2020 but lost the election. In March 2022, after Russian forces seized Kherson, Saldo and his ally Sergey Cherevko helped to set up a 'Salvation Committee for Peace and Order' to support the occupation. Cherevko was later appointed deputy head of the Russian-imposed regional government of Kherson oblast. Saldo had extensive business interests, as did his ally Vitaly Bulyuk, according to media reports. Bulyuk was a former head of the local customs office and was appointed first deputy head of the regional government in May 2022, with responsibility for finance and economics (Proekt 2022). Bulyuk survived an assassination attempt when his car was blown up in December 2022. Several other Saldo allies from his former political party ('Volodymyr Saldo Bloc') also had posts in the occupation authorities.

The local politics were often chaotic. There was a bewildering array of business interests, criminal groups, private military companies and 'volunteer' battalions, many of which mixed ideology, warfare and business seamlessly. Long-standing local feuds were revived. Criminal gangs attempted to exploit the situation, while a string of second-tier businesspeople turned up hoping to make quick money from the war. All these different actors worked within a wider military and political strategy developed by the Russian Presidential Administration, the FSB and the Ministry of Defence, but many Russian institutions were deeply divided and fought turf battles behind the scenes.

Corruption and criminality

This ad hoc governance in which there was no rule of law or accountability inevitably led to high levels of corruption and organised criminal activity. The DNR/LNR structures had been riddled with crime and corruption long before 2022. Much of the business in the separatist regions was conducted through semi-criminal or illicit channels (Arutunyan & Galeotti, 2022). After the 2022 invasion, the level of criminality does not seem to have abated. A policeman in the DNR told the BBC in 2023 that 'economic

crimes were at a high level', with corruption extensive in customs services; he alleged that the Russian military was also involved in criminal activity (Gerasimenko, 2023).

Finding competent officials and workers willing to work in the occupied territories was not easy. Few Russians showed any ideological inclination to travel to the occupied territories. The interior ministry claimed that the occupied territories required as many as 42,000 police, but the only ones willing to go and work in the region were those with some kind of disciplinary problems at home (Gerasimenko, 2023). Some other officials who were deployed from Russia to the occupied territories also appear to have been escaping corruption investigations or other criminal charges.

A few cases of alleged corruption that did surface in the media were probably the result of internal disputes rather than any crackdown on corruption. Ekaterina Gubareva, wife of a famous 'Novorossiya' activist Pavel Gubarev and deputy head of the new Kherson administration was reported to have been placed under house arrest in November while she was investigated on potential charges of embezzlement from the budget (Kommersant, 2022c). She denied that there were any charges against her. She was subsequently released, but left her post in December (Andreeva, 2022).

Even President Putin admitted in April 2023 that 'purely criminal elements, including organised crime, drug-traffickers, financial fraudsters and so forth, are attempting to take advantage of the current situation in DNR, LNR, Zaporizhia and Kherson oblasts' (Kremlin.ru, 2023b). Putin went on to argue – without any sense of irony – that Russian law enforcement and security forces 'should do everything to guarantee the secure life of the local population, to defend people [...] and their property from crime, lawlessness and violence, including providing support to local entrepreneurs' (Kremlin.ru, 2023b). Putin noted a rise in serious crimes in the regions, including 'attempts to seize other people's property' and called for 'special attention to illegal trafficking of drugs, arms, ammunition and explosives' (Kremlin.ru, 2023b). This rise in crime was the inevitable result of Russian aggression, and the Russian military and security forces were deeply implicated in a raft of economic crimes against property and in new smuggling rackets.

Funding

The Russian government pumped huge sums of money into the occupied territories. Such a high level of spending implemented with almost no transparency was bound to be accompanied by corruption and profiteering. In June 2022 Russian officials said that Russia's overall investments in the territories would reach around two trillion roubles (US\$20 billion) over two years (Kommersant, 2022a). But the exact sums were secret. The federal budget agreed in September 2022 for 2023-25 included funding for a 'special infrastructure project' (SIP), which journalists suggested was the term used inside the government for a fund for the reconstruction of the occupied territories (RBK, 2022, May 27). The amount of spending in the budget for the SIP amounted to some 97 billion roubles in 2023, 139.4 billion roubles in 2024, and 140.7 billion roubles in 2025 – although it is not clear how much of this was for exclusive use in the occupied territories (Ageeva, 2022).

The funding through the SIP was only a small part of overall spending. It did not include expenditure on the military or the security services. Other funding also began to flow

into the occupied territories in different sectors, including support for farming and industry. The government also planned to introduce a special economic zone in the occupied territories that would cut taxes for new investments (State Duma, 2023). There was also a growing welfare bill. Initially, Russian authorities provided a one-off payment of 10,000 roubles to residents. The Ministry of Emergency Situations transported the money in cash into the occupied territories and distributed it to locals as part of a wider policy that sought to win some support in the population (Kremlin.ru, 2023b). As the occupation became more established, the authorities made payments to local pensioners and some families of 10,000 roubles per month. These were available to most eligible residents, with or without a Russian passport. Pensioners were also given a monthly aid package of basic foodstuffs. For poorer parts of the population, this was the minimum needed to survive, as prices of many goods rose and many people struggled to access their Ukrainian pensions and bank accounts.

From 1 March 2023, residents in the occupied territories could apply for Russian pensions and welfare payments (child benefit, invalidity payments, and so forth) on the same level as in Russia itself (Sotsfond 2023). These were often more generous than Ukrainian payments. The catch was that Russian pensions and child benefit payments required residents to have a Russian passport, part of a much wider campaign that used both threats and promises to persuade people to apply for Russian citizenship. According to Russian figures, some 1.5 million people had received Russian passports in the occupied territories between October 2022 and May 2023 (Tikhonov & Gavrilyuk, 2023).

By April 2023, according to Russian sources, almost 400,000 people had received the monthly payments of 10,000 roubles, while 1.6 million were receiving pension payments (Kremlin.ru, 2023b). Russian propaganda made much of these welfare payments. Deputy Prime Minister Khusnullin argued that the figures showed that Ukrainian attempts to warn that people 'should not take money from Russia', had been thwarted (Kremlin.ru, 2023b). In reality, many people had little choice but to accept Russian welfare payments – they had no other source of income in the region's devastated economy.

The Russian authorities often used humanitarian aid for propaganda purposes. Russian television broadcast footage of people accepting humanitarian aid. Those who tried to break the Russian monopoly on aid were treated harshly. In Melitopol in April 2022 a food store owner was detained by the Russians after he distributed free food; six weeks later he remained missing (Yaffa, 2022). Many Russian official organisations, such as the United Russia party, were also involved in humanitarian aid. Humanitarian aid has always been highly vulnerable to corruption in Russia; there were no international organisations involved in humanitarian aid in the regions and no independent media or civil society organisations to check on how it was distributed.

Not all the funding came from the federal budget. Russian regions were also required to contribute. In May 2022 Kiriienko announced that regions would 'adopt' towns and districts across the occupied territories (a practice called '*shestvo*') (Tenisheva, 2022). The idea was partly to shift the costs of reconstruction away from the federal budget, but also to mobilise local and regional support for the war – to bring in more and more of the Russian political and business elite. Moscow took on Donetsk and Luhansk, St

Petersburg 'adopted' Mariupol, while Khabarovsk region was partnered with Debaltsevo (Pertsev, 2022). By April 2023 at least 56 regions were providing assistance to the occupied regions (Kremlin.ru, 2023b).

How much the regions were spending, from what sources and with what accountability, proved difficult to discover. Some regions were digging into their reserve funds while others expected to get sponsorship from local businesses, using the informal off-the-books budgets that all regions maintained (*chernaya kassa*) (RBK, 2022, June 29). St Petersburg – twinned with Mariupol – was one of the most active. St Petersburg governor Alexander Beglov promised to reconstruct the Mariupol theatre, which a Russian attack had destroyed in March, killing hundreds of civilians who had taken shelter inside (Meduza, 2022b). The city found money in its reserve budget and then channelled the funds through the 'Pobeda [Victory] Foundation', which has no public accounts or accountability, raising concerns among opposition politicians about how these funds were being spent (Tubridy, 2022).

3. Spoliation, plunder, appropriation

In the newly occupied territories, the Russian state, the military, local pro-Russian politicians, militias, and Russian business all engaged in a mass campaign to steal Ukrainian property and businesses. The authorities redistributed many seized companies and assets to Russian and local businesses with close ties to the occupation authorities.

While many businesspeople fled the region, a minority remained with the hope of maintaining control of their assets and keeping their companies running. Local officials claimed that around 30% of Ukrainian entrepreneurs had remained in Mariupol and continued running their businesses (Talanova et al., 2023). They faced a huge range of challenges. In the first few months of the occupation, many were forced to pay informal 'taxes' – as much as 20% of turnover, according to reports, delivered in cash to the local military authority (LIGA, 2022). In other cases, armed men turned up at the gates of enterprises either to simply steal equipment or produce, or to take over the company illegally. Russian soldiers often looted stock and equipment.

In September 2022, Russian customs records showed that almost US\$2 million worth of metal was taken from the Azovstal plant in Mariupol to Russia and a further some 400 tons of steel from the MMK Ilych plant, worth some US\$380,000 (Davlyatchin, 2023). Thousands of tons of coal were also exported, including from the Ilych plant (Davlyatchin, 2023). The real scale of these seizures was probably much larger. Metinvest, the huge metals concern that owned many of the biggest plants in the Donbas, claimed that Russia had stolen as much as \$600 million worth of steel and other products during the war (BBC News, 2022).

Ukrainian business had already experienced different forms of Russian occupation after 2014, in Crimea and in parts of Donbas. After 2014, major enterprises initially carried on functioning in the DNR/LNR – including those owned by Rinat Akhmetov, Ukraine's richest billionaire and the biggest business owner in the east. After the Kyiv government imposed an economic blockade on the territories in 2017, the DNR authorities 'nationalised' many of Akhmetov's enterprises and rerouted the DNR/LNR's exports – mainly coal and metals – to Russia, and then onwards to Turkey and Europe. The DNR leadership set up a holding company, Vneshtorgservis, which took control of over 40 major enterprises – primarily in coal and metals – and a payment mechanism via South Ossetia to avoid sanctions (Arutunyan, 2022, pp. 213-214; Skorkin, 2021). In 2021 this scheme was wound up and seven of the region's big metal factories were amalgamated into a single holding company, the Southern Mining and Metallurgical Complex (YuGMK) (Boiko, 2022). Analysts interpreted the move as another step in asserting Moscow's control over the statelets, 'moving on from the wild days of economic piracy to more orderly exploitation schemes' (Skorkin, 2022).

In Crimea, there was a different process, which served as the model for the policies followed in the newly occupied territories in 2022. The Crimean 'State Council' issued a

decree on 30 April 2014 which nationalised property belonging to the Ukrainian state, any 'ownerless' property, and any other property that the Crimean authorities considered appropriate for nationalisation ('Supreme Council', 2014). Many of these nationalised enterprises were later sold – often at knock-down prices – to Putin's cronies (iStories, 2023). In February 2023, the authorities announced a further expropriation of some 700 assets belonging to Ukrainian businesses (RIA Novosti, 2023d). The Crimean authorities claimed that they would not seize the property of ordinary Ukrainians but only those who 'were responsible for crimes against the Russian army and peaceful population', highly arbitrary criteria that allowed the authorities to seize any business whose owners were deemed insufficiently loyal (RIA Novosti, 2023b).

In March 2023 the Russian-appointed head of Crimea Sergei Aksenov called for a similar process of nationalisation in the newly occupied regions (RIA Novosti, 2023e). On 15 May 2022 the 'defence committee' of the DNR resolved to nationalize Ukrainian banks on newly occupied territories of Donbas (RIA Novosti, 2023e). On 27 May 2022 DNR head Denis Pushilin announced that any companies belonging to Ukrainian or international owners who had sponsored 'nationalist battalions' would be nationalized, arguing that any direct funding of these 'battalions' was equivalent to 'the direct participation in the genocide of our citizens' (RIA Novosti, 2022a). In February 2023 Pushilin announced that a mechanism had been adopted to nationalize any companies belonging to 'Ukrainian oligarchs'. Pushilin mentioned Rinat Akhmetov by name and said that 'enemies and criminals have no place in the plan of conducting business on our territory' (RIA Novosti, 2023b).

The new authorities began an inventory of the entire property stock of the newly occupied territories. Many businesses were damaged or destroyed in the fighting. Others soon became the target of the new regime. The authorities demanded that businesses work only in roubles, open Russian bank accounts and register in the Russian tax service and Russian corporate register (Katrichenko, 2022). Entrepreneurs faced a difficult choice. In some cases, they registered their business with Russian structures under duress to retain control of their business. If they refused to cooperate, their business was liable to be seized by the occupation authorities and reregistered under new management (Panassenko, 2022). But by agreeing to work with the Russian tax authorities and banks, Ukrainian businesses became involved in 'not just co-existence but cooperation' with the occupation authorities, as one resident put it, leaving them open to potential prosecution by the Ukrainian authorities (Katrichenko, 2022).

By December 2022, according to official figures, some 30,000 organisations and companies in the occupied territories had been reregistered in the Russian corporate register EGRYuL. The Russian authorities appear to have simply transferred existing registrations into the Russian system and set deadlines for companies to comply with all the paperwork (Federal Tax Service, 2022). In cases where owners had fled the occupation or where they refused to reregister, their companies were seized by the occupation authorities and given to other businesspeople – many of them from Russia or Crimea – to manage. This process of imposing 'external administration' on a company was not supposed to involve a formal change in ownership, but in practice that is exactly what appears to have happened in numerous cases. In June 2023, looking back on the last year, the Russian-appointed 'Senator' from Zaporizhia oblast in Russia's Council of

the Federation, Dmitrii Vorona, explained the process: 'a decision was made to nationalise all property that was left behind by the people who owned it previously', he told a conference in Moscow. 'Those who did not go through reregistration in Zaporizhia oblast...[and] who have not got their enterprise up and running, creating jobs – all that property has been nationalised' (Institut stran SNG, 2023).

The Russian authorities began by seizing state and public property. For example, in Zaporizhia in November, the new authorities 'nationalised' 47 hospitals, clinics and other public health services (RIA Novosti, 2022f). The same process took place in relation to public schools, universities, government buildings and social infrastructure. In Zaporizhia in August 2022 a new 'Ministry of Property and Land Relations' was established, which began to publish long lists of so-called 'ownerless' or 'abandoned' property belonging to people who had fled the region (Zapgov, 2022). There were over 200 of these property lists issued by March 2023 including private businesses, apartments, houses and cars (Zapgov, 2023). During the first year of occupation, the authorities in Zaporizhia were reported to have registered some 4,000 businesses and assets as 'abandoned', and therefore liable to de facto 'nationalisation' (Talanova et al., 2023). Legal owners had only three days from a report's publication to report their ownership – together with a list of documents – to the Russian authorities, before the property would be registered with the local authorities as 'abandoned' and therefore liable for de facto nationalisation, with the management rights granted to well-connected local business groups (RIA-Melitopol, 2022, September 22). An investigation by the Russian independent newspaper *Novaya gazeta Evropa* identified over 1,000 companies in the cities of Melitopol, Berdiansk, Mariupol, Lysychansk, and Severodonetsk that had been reregistered as Russian entities in this way (Talanova et al., 2023).⁶

In Zaporizhia an 'Inter-agency Commission of the Military-Civilian Administration of the Oblast to Coordinate the Institution of Temporary Administrations'. According to leaked minutes published by a Ukrainian website, this process took place under the head of government Anton Koltsov, and under the wary gaze of the 'Head of National Security of Zaporizhia oblast'. This Commission appointed various local business groups to take control of hundreds of nationalised properties and businesses in the region. According to the leaked minutes of the meeting, some applications were turned down – for not having a business plan for example (or perhaps not having the right connections), but management of many other assets was distributed to both local entrepreneurs and businesses from Russia and Crimea (Inter-agency Commission, 2022). By December 2022, according to Koltsov's public statement, some 400 enterprises had been taken over by the occupation authorities (RIA Novosti, 2022g). Koltsov claimed that these takeovers were only aimed at ensuring that enterprises continued working, and that they were not being transferred to new owners but remained on the books of the regional administration (although in future they could be purchased by the new management) (RIA Novosti, 2022g).

⁶ Only 260 of more than 1,000 companies had an owner listed. According to Ilya Shumanov of Transparency International, this refusal to list an owner was an attempt to avoid potential sanctions (Talanova et al., 2023).

While this regional commission appears to have been in charge of distributing local shops, apartments, cars, smaller factories and petrol stations, the ownership of major enterprises was to be decided in Moscow. In October 2022 the Russian government set up a special commission to arrange external management of 'abandoned' enterprises in the newly occupied regions. Deputy Prime Minister Marat Khusnullin oversaw the new Commission, with Minister of Construction Irek Faizullin as his deputy (Boiko, 2022). Russian industrial defence giant Rostec was reportedly among those looking to take over some of these enterprises (Boiko, 2022). The proposed list of enterprises included an iron ore plant in Berdiansk, which provided raw material for Azovstal and MMK Ilych; Mariupol port; Severodonetsk Azot chemical factory (belonging to Dmitry Firtash's Group DF); the salt mines at Soledar; coal-fired power stations; and the Zaporizhia Nuclear Power Plant (NPP) (Boiko, 2022).

The most dangerous of Russia's forcible seizures of enterprises was the Rosatom takeover of the **Zaporizhia nuclear power plant (ZNPP)** at Enerhodar, where Russian forces took control in March 2022 and staff were simply informed that they were now working for Russia's nuclear power corporation Rosatom (Yaffa, 2022). On 3 October 2022, according to Russian corporate records, Rosenergoatom – the Rosatom subsidiary that runs Russia's nuclear power plants – set up a new company, the 'Zaporozhye NPP Operating Organisation, Joint Stock Company' to run the plant, under a new director (EGRYuL 2023; Volobuev, 2022). On 5 October 2022, President Putin signed a decree that instructed the government to take over the ZNPP as federal property and to set up a unitary company that would manage the property (President RF, 2022). The 'Zaporozhye NPP, Federal State Unitary Enterprise', was duly registered on 7 October in the Russian tax system, but without listing the names of its directors and personnel (EGRYuL 2023).

In many other cases, the key players behind the seizure of enterprises were difficult to ascertain. According to the management of the **Zaporizhia Iron Ore Plant (ZZRK)**, one of Ukraine's biggest private ore mining companies, the Russian military seized control of the ZZRK in June 2022. Thousands of tonnes of iron ore were reportedly stolen (Korrespondent.net, 2022). In July the plant was reregistered in the Russian corporate database as the Dneprorudny Iron Ore Plant [Днепрорудненский железорудный комбинат] and a new director installed (Lizan, 2022). The Ukrainian authorities claimed in March that ore from ZZRK was being exported through Mariupol port and sold by 'structures related to the FSB', although there was no independent confirmation of these claims (Sprotyv, 2023).

The **Tokmak granite quarry** in Zaporizhia oblast was also seized in June after the management refused to cooperate with Russian forces, according to media reports (Talanova et al., 2023). In late 2022 the quarry was registered in Russian corporate records with a new founder, the Centre for Economic Cooperation of Republics (CEC) [Центр экономического взаимодействия республик]. The CEC is a Crimea-based firm, which had already been active for several years in banking and trade with the DNR and LNR (Talanova et al. 2023). Among the founders of CEC, according to Russian corporate records, were Yaroslav Tibekin, a well-known Donbas businessman, and Elena Kozenko, who has the same name as the wife of a sanctioned Russian businessman and former State Duma deputy from Crimea, Andrei Kozenko (Talanova et al., 2023; EGRYuL 2023). According to Russian corporate records, another mining company,

'Mineral' in Zaporizhia oblast, was reregistered in the Russian corporate register in February 2023 (EGRYuL 2023). The records showed Tatiana Tibekina to hold a 40% stake in the company (EGRYuL, 2023). She was reported in the media to be the wife of Yaroslav Tibekin (Talanova et al., 2023).

According to Russian parliamentary deputy Andrei Lugavoi, in November 2022 the Russian authorities seized control of the huge **MMK Ilych** metals plant in Mariupol (Boiko, 2022). The plant belongs to Rinat Akhmetov's Metinvest company and employed some 35,000 people before the war. In January 2023 the BBC reported that a Chechen businessman had registered as co-owner of a company called MMK Ilyich in Makeevka in the DNR (Churmanova & Goryanov, 2023). Subsequently, the ownership of the company changed, with another businessman with links to Chechnya taking a 50% stake in the company (BBC, 2023; EGRYuL 2023). But there seemed little doubt who was really in charge. Photographs in the press showed the factory gates emblazoned with portraits of Vladimir Putin and Chechen leader Ramzan Kadyrov (Moscow Times, 2023). When Chechen officials visited Mariupol in August 2023 to announce a twinning arrangement with Grozny, Kadyrov commented on Telegram that the delegation also met with Chechen fighters 'guaranteeing the security of the Ilych metallurgical plant' (Kadyrov, 2023). Chechen forces had been actively involved in the Russian attack on Mariupol in 2022 and appear to have been 'rewarded' with economic assets. Chechen networks were also alleged to be active in other sectors of the economy of the occupied territories, including in agriculture (Intelligence Online, 2023).

While control of major plants was decided by intra-elite bargaining in Moscow, smaller companies provided opportunities for local players to get involved – and to play out long-standing local feuds. For example, the Avtogradagregat company, associated with the new 'governor' Yevgeny Balitsky (Litvin, 2022), was granted management control of the Children's Health Camps 'Salyut' and 'Smena', according to a leaked protocol of a meeting published by Ukrainian sources (Inter-agency Commission, 2022). A Ukrainian report also linked Balitsky to other takeovers, including the Melitopol Tractor Parts Factory in April 2022 in Obilnoe near Melitopol (RIA-Melitopol, 2022a; Centre for Investigative Journalism, 2023). The plant belonged to Anatoly Kuzmin, who had fled the city, having refused to work with the occupation authorities. According to the new management installed by the occupation authorities, the plant was functioning again by February 2023, supplying automobile and tractor parts for Russian and Belarusian companies (Melitopol News, 2023). The plant had reportedly also fulfilled orders for the Ukrainian army in the past, and in January 2023 Balitsky told the press that the plant would resume production of components for weapons, only now for the Russian military (Centre for Journalistic Investigations, 2023). Many of these factories had been badly hit by the collapse in trade with Russia after 2014. Workers at one of Balitsky's factories had staged protests in 2017 calling for the restoration of economic ties with Russia – the main market for its machinery (Ukraina.ru, 2017). Balitsky's business interests were thus clearly in favour of economic integration with Russia, even before the invasion.

Melitopol had a number of these small and medium-sized engineering companies, most of which were now seized by the occupation authorities. **Hydrosila**, a hydraulics manufacturer, was seized by Russian troops on 3 June 2022, according to a company press release, but by July was exporting products to Russia under new management, and

in November 2022 was re-registered in Russia's corporate database (RIA Novosti, 2022c; Talanova et al., 2023; EGRYuL, 2023).

The new authorities took control of food production early in the war, no doubt seeing these food plants as both strategically important and potentially profitable. In May 2022, Ukrainian media reported that the local **Melitopol Meat Factory** had been taken over by armed men (RIA-Melitopol, 2022b). The occupation authorities also seized bread factories belonging to Boris Shestopalov's HD Group in Berdiansk and Melitopol (Koroleva, 2023; Ukraine Crisis, 2022). On 1 February 2023 the **Melitopol Bread Plant** was re-registered in the Russian corporate register, with a new director (EGRYuL, 2023). The occupation authorities also seized **Melitopol Milk Plant** and it was transferred to the Russian corporate register under the ownership of a company (Nizhnegorskii konservnyi zavod) also controlled by Tatiana Tibekina, according to corporate records (Talanova et al., 2023; EGRYuL, 2023). The plant reportedly belonged to a well-known local business family – the Romanovs (Panasenko, 2022). According to Ivan Fedorov, the exiled mayor of Melitopol, hundreds of other businesspeople in the city informed the Ukrainian police and security services about similar business seizures (Talanova et al., 2023).

The criteria for declaring a property 'abandoned' were completely opaque. One farmer who retained control of his lands by reluctantly reregistering them with the Russian authorities, called the process 'corrupt' and said that 'there are no clear rules by which criteria property enters these registers' (Novaya gazeta Evropa, 2023). Loyalty to the new authorities seemed to be the primary criterion, but loyalties were often disputed under occupation. Well-known Berdiansk businessman Oleksandr Ponomarev was detained in March 2022 by Russian forces for 10 days; in protest, workers at his factories were reported to have gone on strike (Talanova et al., 2023). Subsequently, his companies **AgriNol**, **Azmol** and machine-building company **Berdiansk Harvesters** [Бердянские жатки] were all seized by the occupation authorities (Pershii Zaporizki, 2022). The reason was the alleged 'misconduct' of the owner, who had allegedly refused to resume production and pay taxes to Russia (TASS, 2022). The Ukrainian authorities initially stated that 'the enterprises were confiscated by the occupiers and handed over to the Russians, due to the management's refusal to cooperate with the enemy' (Sprotyv 2022). But later a very different version emerged. It was reported in July 2023 that Ponomarev had been arrested on charges of high treason for allegedly cooperating with the Russian occupation authorities (Radio Svoboda 2023).

In February 2023 Berdiansk Harvesters was re-registered in Russia's corporate records with a new owner (EGRYuL 2023). By May 2023 Berdiansk Harvesters, marketed under the brand 'John Greaves', were exhibiting at an agricultural fair in Krasnodar province in Russia (Kostyukevich & Lukin 2023). Representatives of the company, selling their bright yellow combine harvesters and other farm equipment, told journalists that the factory was fully functioning: 'We have resolved all the logistical problems in supply chains that we faced last year. There are difficulties but everything can be resolved' (GlavPahar 2023).

3.1. Agriculture

Russia's newly occupied territories in Zaporizhia and Kherson contain some of Ukraine's prime agricultural land, and it was in agriculture that some of the most egregious acts of appropriation and plunder took place. According to research by the Kyiv School of Economics, by April 2023 the Ukrainian agricultural sector had suffered some US\$8.7 billion in direct losses as a result of the war, including some US\$2 billion in theft of inputs and outputs (KSE Agrocenter, 2023). Indirect losses (lower production, logistics disruption and higher costs) were calculated at an additional US\$31.5 billion (KSE Agrocenter, 2023).

According to NASA, Ukraine lost at least US\$1 billion worth of wheat harvested in Russian-occupied areas after February 2022. Despite the Russian occupation, some 88% of winter crops planted in occupied areas were still harvested, but crops were then bought cheaply or simply stolen and, in many cases, illegally exported (Quinn & de Sousa, 2022). Dmitry Skorniyakov, Chief Executive Officer of Ukrainian agribusiness HarvEast, which had extensive land holdings in the east, told Bloomberg that 'Everything that was harvested on our fields was stolen and exported from Ukraine' (Quinn & de Sousa, 2022).

Initially, there were numerous reports of straightforward theft by Russian looters and marauding troops. According to a report by CNN in May 2022, Russian forces stole tractors and combine harvesters worth nearly US\$5 million from the Agrotek dealership in Melitopol, some of which were later spotted in Chechnya (Fylyppov & Lister, 2022). After this initial free-for-all, the Russian authorities appear to have realised that more of this blatant theft would leave farms unable to operate and ultimately undermine Russian control. Instead, Russian authorities forced farmers to either give up control to Russian business interests or to cooperate with the occupation authorities. Where farmers refused to cooperate, they faced reprisals. Numerous farmers reported that their farms had been seized by groups of armed men. In April 2022, for example, Andrii Chorny, head of Agrokoyn LLC, a vegetable producer, told journalists that his greenhouses had been seized when armed men turned up to the site, alongside a local pro-Russian official. The company was 'nationalised' and Chorny lost control over his business (Shevchenko, 2023).

A report in *The Wall Street Journal* claimed that Ukrainian landowners were frequently forced to rewrite contracts and paperwork – including ownership deeds – under pressure from the occupation authorities (MacDonald & Pyrozhok, 2022). Three major Ukrainian companies, HarvEast, Nibulon Ltd and Agroton Public Ltd, accused a Russian company, Agrocomplex, of seizing their lands, totalling some 400,000 acres (MacDonald & Pyrozhok 2022). According to HarvEast, at one point in May 2022, control over their lands was disputed by rival armed groups including groups acting on behalf of Agrocomplex and the local pro-Russian administration. Agrocomplex is one of Russia's biggest farm operators, controlled by former Agriculture Minister and Krasnodar governor Alexandr Tkachev (MacDonald & Pyrozhok, 2022). According to a report in *Kommersant*, his company also planned to develop a food distribution network in the occupied territories in 2023 (Kostyrev & Savitskaya, 2023).

Having seized control of farms, the Russian authorities proceeded to establish new purchase mechanisms and export routes for Ukrainian grain. Although the prices offered were low, farmers had little choice but to sell to a new company, the State Grain Operator, which was set up in May 2022 by the VGA in Zaporizhia. According to an investigation by the *Financial Times*, it was headed by Nikita Busel, a businessman who had previously run a chain of coffee shops in central Russia (Ivanova et al., 2022; EGRYuL, 2023). The State Grain Operator took over farms and enterprises whose owners had fled the occupation and also bought grain at below-market prices from farmers who remained. Social media showed pictures of regular truck and rail transports of grain to Crimea (Biesecker et al., 2022).

The *Financial Times* tracked one Syrian-flagged vessel, the Pawell, that almost certainly loaded grain in the port of Berdiansk and sold it to Turkish customers on the other side of the Black Sea. Although Syrian-flagged, the Pawell was owned by a UK-registered partnership, the Pawell Shipping Co LLC, registered at an address in Bloomsbury, London (Ivanova et al., 2022). In May 2023 the UK government sanctioned Pawell Shipping Co LLP, the State Grain Corporation (GZO) and its director Nikita Busel, accusing them of being 'connected to the systematic theft of Ukrainian grain' (UK Government, 2023). This was not the only company that potentially linked the UK to Ukrainian grain exports. In November 2022 a company called Grainholding Ltd was registered at UK Companies House, with a company director by the name of Volodymyr Saldo, the same name as the Russian-appointed 'governor' of Kherson oblast, who is under UK sanctions (Burgis, 2023).⁷

Initially, some of this illicit grain was exported through Russia or routed via Crimea. Yevgeny Balitsky admitted in June 2022 that grain from Zaporizhia was being exported through Crimean ports (Saul et al., 2022). A major export market was Syria, which was in desperate need of grain. According to Reuters, wheat exports to Syria from Sevastopol rose more than 17 times in 2022 to over 500,000 tonnes, using Russian-flagged ships and three sanctioned Syrian ships (Saul et al., 2022). The use of Russian and Syrian-flagged ships enabled the trade to continue despite sanctions on both countries and the illegal nature of the grain export.

In March 2023 the Russian Ministry of Transport reported that it had included the Ukrainian ports of Mariupol and Berdiansk in the Russian register of national ports (RIA Novosti 2023). Local officials openly celebrated the use of Mariupol port to export grain from the occupied territories and to import thousands of tons of construction materials. A promotional video released in May 2023 by the Ministry of Construction's Roskapstroï subsidiary, which played a lead role in reopening the port, showed grain being loaded into the cargo ship Mezhdurechensk in Mariupol port, apparently destined for Rostov (Roskapstroï, 2023). According to the Russian agriculture inspectorate, 24 grain ships left Mariupol port between January and August 2023 (Rosselkhoznadzor, 2023). A regular shipping route was developing, linking Mariupol with Rostov-on-Don, Azov and Sevastopol (ZOV Mariupol, 2023). In this way, the Russian authorities sought to

⁷ There are no identity checks carried out by Companies House when a company is registered in the UK, so it is impossible to be certain about who established the company or whether it has any connection with Saldo, but the case demonstrates how lax the controls are on company formation in the UK.

normalise Russia's capture of the Azov Sea and take advantage of its occupation of Ukrainian ports along its northern shores.

Box 3: International law and economic activities under occupation

Although Russia does not acknowledge that it is an 'Occupying Power' under international law, its actions meet the criteria for such a designation. Under international law, the 'Occupying Power' has extensive legal obligations, including those towards public and private property and economic activities (Kassoti & Duval, 2020; Lieblich & Benvenisti, 2022).

Article 46 of the Hague Convention insists that 'Private property cannot be confiscated'. Article 47 mandates that 'Pillage is formally forbidden' (Laws and Customs of War on Land (Hague IV, 1907, October 18). Pillage (or plunder) is defined as 'the forcible taking of private property by an invading or conquering army from the enemy's subjects' (Garner, 1979). It has been outlawed in successive codes of international law since at least the 19th century.

The Rome Statute of the International Criminal Court considers that 'pillaging a town or place, even when taken by assault' constitutes a war crime. Other potential wars crimes include 'Extensive destruction and appropriation of property, not justified by military necessity and carried out unlawfully and wantonly' and 'Destroying or seizing the enemy's property unless such destruction or seizure be imperatively demanded by the necessities of war'.

3.2. Telecoms

Control of telecoms and internet access was critical for the Russian authorities to enforce their own propaganda, to limit residents' access to Ukrainian news sources and to control communications among the population. Russia already had experience of taking over Ukrainian telecoms in Crimea and in occupied areas of Donbas after 2014. In those regions, major Russian telecoms companies had been reluctant to invest for fear of sanctions and so several local providers were set up, having seized the networks belonging to Ukrainian providers.

As Russian troops swept into southern Ukraine in March 2022, Russian telecoms engineers were not far behind. Russian authorities seized the transmitters and masts of Ukrainian networks, such as Kyivstar. Local mobile phone networks soon switched to operators from Crimea (Skobelev & Yuzbekova, 2022). Residents had to buy new SIM cards that worked with the new Russian operators (The Bell, 2022). The DNR company Phoenix moved into Mariupol and other newly occupied areas of Donetsk oblast, while the Russian authorities used a Crimean internet provider, Miranda-Media (branded as Mir Telekom), to take over both cellular and internet provision in Russian-controlled areas of Kherson and Zaporizhia oblasts (Korolev, 2022). Miranda-Media had been registered in Crimea in 2004, and according to reports in 2022, Rostelecom held almost 20% of the shares, with the rest owned by a shipping company Liukstrans (Ustinova,

2023).⁸ The Crimean company K-Telecom (branded as +7Telecom) also expanded from the peninsula to offer cellular services in Kherson and Zaporizhia oblasts (Isakova, 2023).

In February 2023, Miranda-Media took over the Ukrainian company Mediana, the biggest local internet provider in Mariupol, in what appeared to be a classic 'raider attack'. Mediana subscribers found their internet access cut on 3 February, with no explanation. Access to the internet was restored the next day, but by that time Mediana had a new owner: Miranda-Media. A notice on the building simply announced that Mediana had ceased to operate, and subscribers would have to transfer to its provider Mir Telekom (ZOV Zaporizhia, 2023). In February 2023 *Vedemosti* reported that Miranda-Media was expanding to the DNR and LNR (Ustinova, 2023). In March 2023 *Kommersant* suggested that Miranda-Media would take over Phoenix and other local mobile networks and establish a single operator across the four regions (N. Korolev & Yurasova, 2023).

The business of Miranda-Media in the occupied territories was seized from Ukrainian companies. Its cellular network was established on equipment belonging to Kyivstar. Its director, Ivan Zima, was a rising star in Rostelecom, having run telecoms for the Russian elections and the Sochi Olympics. He then managed Miranda-Media in Crimea in 2014-19, before returning to work for Rostelecom as a Vice-President (Soldatov & Borogan, 2022). Zima had also been director of Krymtelecom since October 2022 (Krymtelecom, 2022), suggesting that he was essentially the point man in charge of a new digital infrastructure across the entire region. But on 26 May 2023 Miranda-Media went off air, apparently after a cyberattack. It took several weeks to restore its payment systems and official website. Zima left his post and was reportedly replaced by another Rostelecom official (Korolev, 2023). Residents in the occupied territories continued to report poor connections both on mobile networks and on the internet.

Before 2022 the 'Big Four' Russian telecoms companies (Tele 2, MTS, Megafon and Beeline) were too nervous about sanctions to allow their subscribers to use the local telecoms networks in DNR/LNR and Crimea. Although major Russian telecoms companies still held back from operating directly in the occupied territories, they did ensure that their subscribers' phones could now use local networks through a roaming agreement, effectively integrating the new networks with Russian providers (Kurasheva et al., 2022). Those with local SIM-cards could also use them in Russia, effectively integrating the occupied territories with the Russian communications space.

3.3. Banking

All this illicit business activity was financed and facilitated by Russian banks, responsible for the 'financial occupation' of Ukrainian territories. The authorities began a shift from the Ukrainian hryvnia to the Russian rouble as early as May 2022 (Meduza, 2022a). From 1 January 2023, the Russian authorities announced that the hryvnia would

⁸ Access to information about the current shareholders and management in Miranda-Media is now restricted in the Russian corporate database, EGRYuL (EGRYuL, 2023).

no longer be in use officially. Ukrainian banks were forced to close in the occupied territories and three Russian banks – designed to operate in a way that would not be impacted by international sanctions – opened branches in the territories. By February 2023, Russian banks had opened a total of 194 branches in the 'LNR and DNR', 33 in Zaporizhia oblast and 23 in Kherson oblast (Sherunkova, 2023), and the numbers continued to expand rapidly.

Russian banks had avoided working in LNR/DNR before 2022, leaving residents with no way to transfer money to Russia except through informal cash transfers. However, in June 2022 the state-owned Promsvyazbank (PSB) began operations in LNR/DNR. PSB is a fully state-owned bank that was mandated to work with the Russian defence sector – and therefore one that would be largely impervious to sanctions. The bank has been designated by US sanctions and removed from the SWIFT network. It is closely linked to the security establishment. It is headed by Petr Fradkov, son of a former prime minister and head of external intelligence, Mikhail Fradkov (Reuters, 2022).

In April 2022 PSB began work in Crimea, and in June it began operations in LNR/DNR, Kherson and Zaporizhia oblasts (Fedorchenko, 2022). It opened a branch in Kupiansk in August after Russian forces occupied the town, but a month later, in September, it swiftly closed when Ukrainian forces liberated the city (Skorkin, 2022). PSB was also forced to abandon a dozen branches in Kherson oblast after Ukrainian forces liberated Kherson in November 2022. The Central Bank of Russia website informs the public that 'customer services are temporarily suspended' at these branches (Central Bank of Russia, 2023).

In February 2023 PSB took over the two central banks of the DNR and LNR, expanding its network of banks and making it the leading bank in the occupied territories. In April 2023 Prime Minister Mishustin indicated that PSB would be the primary bank operating in the territories (Kochkina, 2023). It began to open branches across the occupied territories, including in Kherson oblast, Zaporizhia oblast and across Donetsk and Luhansk oblasts, all of them established in 2022-23 (Central Bank of Russia, 2023).

A second bank operating in the regions was the International Settlement Bank (Mezhdunarodnyi raschetnyi bank (MRB)), registered in South Ossetia, which had opened a branch in LNR in 2015 and in DNR in 2018. The MRB made use of a legal loophole prior to 2022 that enabled Russian banks to transfer money to the LNR/DNR via the unrecognised territory of South Ossetia to avoid sanctions (Zhegulev, 2018).

In February 2023 MRB announced that its operations would be taken over by the Centre for International Settlements Bank (CMR Bank), a bank with unclear ownership, but now registered in Moscow, not in South Ossetia (EGRYuL, 2023; CMR Bank, 2023; Sherunkova, 2023). According to its website (www.cmrbank.ru/offices), CMR Bank opened branches across the occupied territories, including in Berdiansk, Henichesk and Skadovsk in Kherson oblast, in Donetsk, Makeevka and Volodarskoe in Donetsk oblast, in Melitopol (Zaporizhia oblast), Starobelsk and Luhansk (Luhansk oblast) and in Simferopol (Crimea). Workers in the public health system in Kherson oblast began receiving their salaries through CMR Bank, a sign of their good connections to the local administration (Kherson 'Administration', 2023).

Access to banking was used as a form of pressure on local people. Most residents of the occupied territories lost easy access to their Ukrainian bank accounts. From 1 January 2023, salaries, social welfare payments and bank transfers were paid to a personal bank account in one of the new banks. Businesses also needed access to banking to survive. However, to open bank accounts in Russian banks, residents usually required a Russian passport, which further increased pressure on local citizens to adopt Russian identity documents (Skorkin, 2022). Residents described how difficult life was in the occupied territories, with queues to get new passports and documents, and more queues at the bank to receive money. In most cases, locals had low salaries or depended on social welfare; the goods in the well-stocked shelves at new Russian shops were often out of their price range (RFE/RL, 2023). Many survived on the monthly aid ration doled out by the Russian authorities.

Box 4: Collaboration

Resolving questions about criminal liability for activities that might be considered 'collaboration' will be critical to Ukraine's successful reintegration of these territories. In March 2022 the Verkhovna Rada (Ukraine's national parliament) approved amendments to the Criminal Code, adding articles on 'Collaboration activity' (Article 111-1) and 'aiding and abetting the aggressor state' (Article 111-2). The new articles outlined a range of activities considered to be criminal acts of collaboration (Criminal Code, 2023). As of August 2023, more than 6,000 cases had been opened in Ukraine involving alleged collaboration under these articles of the Criminal Code (Sinyuk, 2023).

In many cases, the potential liability for criminal charges is very broad. In the economic sphere, Article 111-1 outlaws the '[t]ransfer of material resources to illegal armed or paramilitary formations created in the temporarily occupied territory, and/or armed or paramilitary formations of the aggressor state, and/or implementation of economic activities in cooperation with the aggressor state, [or] illegal authorities created in the temporarily occupied territory, including the occupation administration of the aggressor state' (Criminal Code, 2023, Article 111-1).

Any such economic activity is punishable by fines, imprisonment for 3-5 years, and deprivation of the right to hold positions and confiscation of property.

Ukrainian lawyers have noted numerous problems with the wording of the current law and its implementation. Collaboration is not defined clearly in the text and a legal analysis by a coalition of human rights groups concludes that Art. 111-1 may criminalize 'perfectly legitimate activities', including humanitarian aid, medical services, or running a grocery store (ZMINA et al., 2023, 7). The government has drafted a new law that deals with some of these questions, but it remained under discussion in September 2023. Ukrainian civil society and legal experts have been producing their own analysis, which attempts to address the concerns of people living under occupation about their potential criminal liability for conducting business activities, even in cases where they were acting under duress (ZMINA et al., 2023).

4. Reconstruction

One way of making money from Russia's war was through the illegal seizure and exploitation of Ukrainian businesses. The other option for well-connected subcontractors and construction companies was to win contracts to reconstruct the cities and towns that the Russian military had so recently destroyed. This process was characterised by opaque tenders and an almost complete lack of accountability for the billions of dollars that the Russian state intended to spend in the occupied territories, risking high levels of corruption and profiteering in an emerging war economy.

The Russian government launched construction projects to repair damaged housing or rebuild transport infrastructure across the occupied territories. Small-scale projects often initiated through the partnerships with Russian regions, while major construction programmes were overseen by the Ministry of Construction and the Ministry of Defence. Nevertheless, attention was focused primarily on the city of Mariupol, large parts of which were destroyed in the Russian military assault, and which Russia was attempting to reconstruct as a 'model' city, representing a fantasy vision of the future of Russia's occupation.

4.1. Reconstructing Mariupol

The UN estimated that some 90% of Mariupol's multi-storey apartment buildings were damaged or destroyed during a brutal three-month siege of the city, along with 60% of private, detached houses. A report by AP based on video evidence concluded that 'munitions have left their mark on nearly every building across its 166 square kilometers' (AP, 2022). Russia launched a major reconstruction programme soon after they seized control of the city in May 2022. By August, the Russian Ministry of Construction had developed a glossy 'Master Plan', which envisaged complete reconstruction of the city to include parks, schools, public transport, business, and housing for up to 500,000 people by 2035 (The Village, 2022).

Russian officials openly compared the plans for Mariupol to those of Grozny, which was rebuilt in the 2000s to erase any collective memory of Russia's assault on the city. When Sergei Stepashin visited Mariupol on 11 December 2022 in his capacity as head of a public council under the Ministry of Construction, he talked about reproducing Grozny's 'No traces of war' construction campaign (Gamov, 2022). The reconstruction campaign in Mariupol deliberately sought to erase evidence of Russian war crimes and to obliterate any evidence of Mariupol's history as a Ukrainian city.

In October 2022, Russian authorities took down a memorial to victims of the 1930s famine, known to Ukrainians as the Holodomor, repainted signs in Russian colours, and removed all historical and symbolic references to Ukraine. Mariupol was set to become a symbolic place in Russia's propaganda. Not surprisingly, it was the first destination that Putin visited in the Donbas, in a flying visit on 18 March 2023 to see reconstruction efforts.

Alongside all the political symbolism, the reconstruction campaign provided huge opportunities for profit and corruption, with different institutions and power networks fighting over potential contracts. Alexander Bastrykin, head of Russia's Investigative Committee, claimed the damage to Mariupol amounted to at least 176 billion roubles (US\$2.2 billion) – almost certainly an underestimate, but indicative of the expected scale of Russian investment in the city (Roshchina, 2022). Ukrainian officials put the reconstruction bill as high as US\$14 billion (Zholobova, 2022).

In 2022-23 there were at least 15 different companies reported to be working on construction in Mariupol and benefiting from these funds. Contracts were handed out through a completely opaque process. There is no public record of which companies are working on reconstruction, how they are funded or how they won contracts. It is often only possible to identify companies by indirect indicators, such as recruitment campaigns, or visual evidence of their work in news videos.

The most advertised construction site in Russian propaganda campaigns was a new micro-district 'Nevsky' in western Mariupol built by the **Voенно-строителная Компания** [Military Construction Company - VSK], the main construction company of the Ministry of Defence. This was an obligatory spot on the tour of all visiting Russian dignitaries, including President Putin. According to the company, by December 2022 they had built 12 apartment buildings in the Nevsky micro-district (VSK, 2022). VSK does not carry out the construction itself – it subcontracts the work to other companies, in this case the company, **Олимпситистрой**. According to company records, Olympsitistroy was founded in 2006; its two shareholders are listed as Alexander Fomin and Dmitry Khavronin, reported to be two well-connected businessmen with ties to the military (Zholobova, 2022; EGRYuL, 2023). The company has won a series of military construction projects in recent years (Zholobova, 2022).

Figure 1: Nevsky micro-district



A new apartment complex in the 'Nevsky' micro-district constructed by Olympsitistroy, in contract with VSK, in western Mariupol. By 2023, there were already families living in the apartments and it had become a showcase for Russian official visitors.

Source: Skywatch 2023

When Defence Minister Sergei Shoigu visited Mariupol in March 2023 to visit the Nevsky district and a newly built medical centre in Mariupol, he was accompanied by Timur Ivanov, the deputy defence minister who oversees the entire MOD construction sector (VSK, 2023). This is a huge sector ranging from military housing to the Vostochny spaceport, with a significant budget and a long-standing reputation for opaque tenders and insider subcontractor deals. Ivanov has reportedly been responsible for overseeing the MOD's construction projects in the occupied territories. Leaked emails, photographs and receipts analysed by Alexei Navalny's Anti-Corruption Foundation (ACF) appeared to provide an insight into the lifestyle of Ivanov. Even after he was awarded a medal for his role in the annexation of Crimea in 2014, ACF alleged that Ivanov still carried on a tradition of spending summer holidays with his family in the south of France. The family spent about 1.3 million euros on their summer holidays over six years in 2013-18, according to the ACF allegations (ACF, 2022). Anti-corruption activists complained that Ivanov's former spouse, whom he divorced after the war began in August 2022, continued her luxury visits to Europe, despite the war (Ward & Krever, 2023; Pevchikh, 2023).

A further construction company active in Mariupol with defence ties was EKS, which the investigative group Proekt called a 'mysterious company with a three-letter name, which wins enormous state contracts one after the other' (Proekt, 2020). EKS was reported to be rebuilding the Port City shopping centre and five micro-districts in Mariupol – some 235 different buildings in all (RIA Novosti, 2022d). According to Proekt, between 2010 and 2020 the company won some US\$1.7 billion in state contracts, with particular success in Moscow and in Yaroslavl oblast (Proekt, 2020). The registered owner and general director of the company was Alexei Vlasov, reported to be a graduate of the MOD Military University. However, according to Proekt's investigation, there may be other influential players behind the company, also with close ties to the military (Proekt, 2020).

While companies associated with the military won a large portion of the reconstruction contracts, the overall reconstruction programme came under the control of Russia's Ministry of Construction. Deputy Minister of Construction and Utilities, Valerii Leonov, was reportedly deployed almost full-time in the region (Gamov, 2022). Leonov told the press in May 2023 that nine state companies and 167 subcontractors were working on the reconstruction programme in the occupied territories, employing a total of 38,000 workers (Minstroj RF, 2023). The Ministry of Construction worked through a state holding company, the so-called 'Single Contractor in the Construction Sphere' [Edinnyi Zakazschik v Sfere Stroitel'stva - EZSS]. EZSS was set up in February 2021 with the ostensible aim of making state-funded construction projects more effective and less vulnerable to corruption. EZSS took responsibility for more than 1,500 buildings across Mariupol, repairing or rebuilding residential buildings and restoring social infrastructure - hospitals, schools and universities, and the seafront park. By May 2023 it also claimed to have built more than 1,500 new apartments in 25 apartment blocks, with more planned by the end of the year (EZSS 2023). EZSS planned to build a huge new district of some 50 apartment blocks in an eastern district of Mariupol. EZSS also works through numerous subcontractors – the new district was due to be built by SGM group, a Moscow-based construction company (ZOV - DNR, 2022).

Not surprisingly, given the twinning arrangement with Mariupol, St Petersburg companies also had success at winning construction contracts (Fontanka, 2022). Lenmontazh worked on heating systems and pipelines (Fontanka, 2022). A company called Ispitatelnyi Tsentr 'Stroiekspert' also registered its subsidiary in Mariupol in August 2022 and reportedly won a contract to reconstruct the Mariupol Philharmonic (Zholobova, 2022). Other companies active in the reconstruction programme included a well-established Moscow-based company EvroTransStroi, engaged in bridge repairs and road building (RIA Novosti, 2022b). This company was also in charge of building roads in Crimea after 2014. Another construction company, R-Stroi, posted dozens of offers of work suggesting it had won a large contract in Mariupol (Fontanka, 2022). In March 2023 it registered a branch in Mariupol (EGRYuL, 2023), and was reported to be rebuilding Mariupol State University and running other construction projects in the city (Mariupol News, 2023). According to company records, R-Stroi was founded in May 2022 by Nikolai Milkis and Konstantin Nuriev.⁹ Milkis, a former deputy governor of the Khanty-Mansiysk Autonomous Okrug-Ugra, was reported to be a business associate of the leading Russian pharmaceutical company R-Pharm, founded by Alexei Repik. In May 2023 a journalistic investigation by the Scanner Project alleged that the R-Stroi company was linked to Repik (The Insider, 2023).

Russia's relentless propaganda about the reconstruction process could not disguise the reality for many Mariupol residents, who continued to live in damaged homes or were effectively homeless after their houses were destroyed in the war (Coynash, 2023; Mikhailov, 2023). Residents complained that they were refused new apartments because they had a small dacha or summer house, or on other spurious grounds (Coynash, 2023). There were increasing complaints on social media from residents, complaining about decisions to demolish their homes without providing new accommodation (Romanenko, 2023). Ukrainian commentators feared that developers would sell new apartments to incomers from Russia as part of a wider plan to encourage migrants to replace Ukrainians in Mariupol. Some Russian citizens were already starting to look for property investments in Mariupol and other resorts on the Azov Sea in 2023, according to Russian independent media (Chiknaeva, 2023).

4.2. Other construction projects

New construction projects were not limited to Mariupol. Sergei Kiriyenko talked up the prospects for a new town on the Arabat spit, south of Henichensk (RIA Novosti, 2023a). After the Russian withdrawal from Kherson, the occupation administration used Henichensk as their administrative centre. According to Khusnullin, initial work had already been completed on the city by February 2023 (RIA Novosti, 2023c). Other projects were launched across the DNR and LNR, with twinned regions often taking the lead. The same pattern of opaque tenders and insider deals appears to have been characteristic across the occupied territories.

Russia also had grand plans to build transport infrastructure along the northern shores of the Sea of Azov to consolidate the strategically important land bridge to Crimea. In

⁹ The ownership structure appears to have changed in March 2023 (EGRYuL, 2023).

early June 2022 Sergei Shoigu announced that Russia had restored road links across the mainland from Russia to Crimea – one of Russia's key strategic goals, but these were often in poor repair. According to the Russian Minister of Transport, Vitaly Savelev, more than 594km of roads were repaired in 2022 and 761km were to be rebuilt in 2023 at a cost of 53 billion roubles in 2022 and 75 billion in 2023 (Vedomosti, 2023). The land corridor took on even more strategic significance after Ukraine launched attacks on the Crimean bridge that linked Crimea to Russia across the Kerch Strait. If Russia lost the land route across south-eastern Ukraine, Russia's supply chains to Crimea would become increasingly vulnerable as Ukraine's counter-offensive pushed southwards.

The old road was often blocked with traffic. Trucks waited for two to three days to enter and leave the territories in December 2022 (Gamov, 2022). According to Russian laws, there was no longer a state border between the Russian Federation and the occupied territories, but there were still extensive border and customs checks. As one article stated, the 'real, rather than imaginary, police-customs border of Russia is still where it was before the war' (Skorkin, 2022). The delays were so bad when former prime minister Sergei Stepashin visited Donetsk oblast in December 2022, he had to drive through a back way across the fields to get across the border without waiting (Gamov, 2022).

In a meeting with Pushilin in April 2023, President Putin promised new transport links through the Donbas, including new roads and railways. In a sign of the micro-management that characterised Putin's approach to the regions, Pushilin asked for a four-lane highway instead of the existing two-lane highway to link Donetsk with Rostov oblast (Kremlin.ru, 2023a). More reliable rail links from Russia to the occupied territories were a priority for resupplying the military. Prime Minister Mikhail Mishustin signed a decree on 29 May 2023 creating the 'Railways of Novorossiia' state company, which would unite all the different railways of the four regions under central control (RF, 2023). The focus on strategic transport was a reminder that much of the construction activity was designed to bolster Russia's military control of the occupied territories, not to meet the needs of the population.

5. Conclusion

The brutal violence of Russia's military occupation has rightly been the subject of extensive reporting. However, the entire occupation regime was also enabled and underpinned by illicit economic and financial activities: the introduction of a Russian banking system, the imposition of the Russian currency, a complete reversal of trade and supply routes from Ukraine and Europe to Russia and Crimea, and a sudden influx of Russian companies and businesspeople. Russian military, security and business actors illegally seized Ukrainian assets and businesses, appropriated private property and plundered Ukrainian homes and businesses. This assertion of economic control ultimately relied on Russian military force, but it also required an extensive network of illicit finance, criminal ties, and grand corruption.

These dynamics of illicit finance and economic crime have important implications for Russia's ability to maintain the occupation and for Ukraine's longer-term ability to reintegrate and reconstruct these territories successfully.

First, the financial and economic levers that accompanied occupation provided ways for Russia to co-opt local elites and businesspeople. Despite widespread opposition to Russian rule in south-eastern Ukraine, Russia was able to co-opt some local entrepreneurs and officials. Most of these businesspeople were motivated not by ideological convictions, but by opportunities for personal advancement and self-enrichment. Many also feared reprisals from Russian occupation forces. This ability to co-opt some local leaders has made it easier for Russia to maintain control.

Second, the economic occupation generated new rents to distribute to Russian elites through seizures of businesses and factories, new government contracts for reconstruction and a wave of corruption linked to Russia's military operation. Military leaders, regional officials, well-connected construction companies, and local and federal officials all saw potential personal benefits from the occupation. This process ensured that powerful vested interests in Russia have an economic stake in Russia's continued occupation of Ukrainian territory and little incentive to seek peace while a booming war economy continues.

Third, the occupied territories have become part of a much wider international network of illicit finance and illegal trade that has become central to Russian foreign policy (Lewis & Prelec, 2023). Activities such as the illicit export of Ukrainian grain to Syria link the occupied territories into a much wider network of illicit trade and sanctions evasion in the Black Sea region that is slowly becoming institutionalised.

Fourth, many seizures of business and property under Russia's occupation may constitute war crimes. The Geneva convention and the Hague conventions both list plunder as a war crime. Even if Ukraine can win back control of these territories by military means, these economic crimes will form part of any reckoning with Russia in the future and should be part of any ICC – or other international – investigation.

Fifth, economic activities under occupation raise complex questions about collaboration and justice that will need to be addressed if Ukraine is to reintegrate these territories successfully. Ukrainian civil society has led the discussion of potential amendments to the current laws that would help this process. International experience could prove useful in supporting workable solutions that meet the needs of justice but also aim to unite post-war Ukrainian society.

The Ukrainian response to these property crimes and economic activities has often relied primarily on a rapid liberation of the territories through means. According to presidential adviser Mihailo Podolyak, questions about Ukrainian assets will be decided on the battlefield: 'All seized territories seized by Russia will be liberated by a counter-offensive of the Armed Forces of Ukraine' (Myasishchev, 2022). However, with the military situation uncertain, in the interim period, Ukraine and its international partners should also develop a stronger political-diplomatic platform to raise the costs of Russian occupation, including more comprehensive international sanctions against those profiting from the occupation.

There should be more attention paid to these economic crimes internationally – with clear warnings for Russian business about the consequences under international law of seizing Ukrainian businesses or investing in the occupied territories. Although sanctions regimes have targeted some local officials in occupation structures, the approach has not always been systematic. Many leading officials and businesspeople who actively enabled the occupation were not sanctioned. Clear criteria for imposing sanctions on those serving in occupation regimes may serve as a potential deterrent for some candidates.

More international monitoring of the situation in the occupied territories will also assist Ukraine in eventual reintegration and reconstruction of these territories, including addressing complex legal issues that will emerge in the aftermath of occupation. Economic activity under occupation raises multiple complex legal cases that will need to be addressed to enable a successful reconstruction programme that also restores and respects property rights. Developing a robust, evidence-based public database of reported business seizures and potential economic crimes in the occupied territories may help to clarify the process of business restitution in the aftermath of the war. It may also serve as the basis for eventual prosecution of economic crimes in the occupied territories and provide accessible evidence for international sanctions.

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