

99020049011000

Paying a different amount of the extraction tax for mining activities

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/6005725-99020049011000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99020049011000
Leistungsbezeichnung I	Paying a different amount of the extraction tax for mining activities
Leistungsbezeichnung II	Paying a different amount of the extraction tax for mining activities
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 31 Bundesberggesetz (BBergG) – Förderabgabe • § 32 BBergG – Feststellung, Erhebung und Änderung der Feldes- und Förderabgabe
Teaser	<p>If you have a licence for the commercial extraction of mineral resources or own a mine, you must pay an annual extraction tax. Different levy rates may be set for certain mineral resources or areas.</p>
Volltext	<p>If you have a licence for the commercial extraction of mineral resources or own a mine, you must pay an annual extraction tax. Different levy rates may be set for certain mineral resources or areas.</p> <p>Does your mining company have a mining licence to extract certain mineral resources in a defined area in Germany? Or are you the owner of mining property? If so, you must pay an annual extraction tax, which is set in advance by the competent mining authority.</p> <p>For mining licences for certain mineral resources or in certain areas, the competent mining authorities can set different rates or a different scale. Exemption from the extraction levy is also possible in principle.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Subsidy tax declaration • Pre-registration of subsidy levy
Voraussetzungen	<ul style="list-style-type: none"> • You have a licence for the commercial extraction of mineral resources. • You extract non-mining mineral resources in the area covered by the licence. • The following conditions for exemption from the extraction tax are not met: You are extracting the mineral resources exclusively for technical extraction reasons and you do not utilise the mineral resources commercially.
Kosten	Please refer to the notification for the costs.

Modul

Sachverhalt

Verfahrensablauf

You can submit the subsidy levy declaration and the subsidy levy pre-registration online via the "BergPass" platform or directly to your competent mining authority.

Submit the subsidy levy declaration and advance subsidy levy application online

- Go to the "BergPass" online platform and log in. To register, you will need a BundID and an identity card or residence permit with an active online ID function.
- Call up the forms and fill them out completely and truthfully.
- Upload the required documents as a file and submit the forms.

Submit the funding levy declaration and advance notification of funding levy directly to the competent authority

- Submit the subsidy tax declaration and the advance notification of subsidy tax.
- Alternatively, you can complete the form in the "BergPass" online portal, print it out and submit it by post.

Further procedural steps

- The competent mining authority will check your mining tax declaration, the advance notification of mining tax and the documents submitted. If any documents are missing, the authority will contact you.
- The authority determines the mining levy. You will receive a notification by post informing you of the amount of the subsidy levy and the payments still to be made. In addition, the notification will be sent electronically to the relevant mailbox (BundID or ELSTER company account) in advance and information will be displayed in BergPass.

You pay the amount still to be paid.

Bearbeitungsdauer

Frist

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal (details in the notification) • if necessary, subsequent appeal to the administrative court
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	