99020049261000, 99020049261000

Notify extraction levy for mining activities

Modul	**Sachverhalt**
Leistungsschlüssel	99020049261000, 99020049261000
Leistungsbezeichnung I	Notify extraction levy for mining activities
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Schleswig-Holstein
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Bodenschutz (020)
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Bauverfahren (2050500), Tier-, Pflanzen- und Naturschutz (2130200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	02.09.2024
Fachlich freigegen durch	Ministry for Energy Transition, Agriculture, Environment, Nature and Digitalization of the State of Schleswig-Holstein
Handlungsgrundlage	https://www.gesetze-im-internet.de/bbergg/__31.html https://www.gesetze-im-internet.de/bbergg/__32.html
Teaser	If you have a permit for the commercial extraction of mineral resources or own a mine, you must pay an annual extraction tax. You must submit a mining levy declaration so that the amount of the levy can be determined.
Volltext	Does your mining company have a mining license to extract certain mineral resources in a defined area in Germany? Or are you the owner of mining property? Then you must pay an annual extraction tax. To do this, you apply to the mining authority responsible for you for the levy to be set by submitting a mining tax declaration. The mining permit or mine ownership - and therefore also the extraction tax - relates to so-called non-mining mineral resources.
Erforderliche Unterlagen	
Voraussetzungen	• You have a permit for the commercial extraction of mineral resources. • You extract non-mining mineral resources in the area covered by the permit. • You are extracting the mineral resources exclusively for technical extraction reasons and • The following requirements for exemption from the extraction tax are not met: • you do not exploit the mineral resources commercially.
Kosten	
Verfahrensablauf	You can submit the declaration of subsidy tax online via the "BergPass" platform or directly to your competent mountain authority.

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	Submit the subsidy declaration online submit: • To register, you will need a BundID and an identity card or residence permit with an active online ID function. • Call up the "BergPass" online platform and log in. • Call up the form and fill it out completely and truthfully. • Upload the required documents as a file and submit the form. Submit the subsidy tax declaration directly to the competent authority: • Submit the funding levy declaration and the funding levy pre-registration by post to the competent authority. • 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 and the documents submitted. If any documents are missing, the authority will contact you. The authority determines the mining levy. You will receive a notice by post informing you of the amount of the extraction levy and the payments still to be made. are communicated to you. In addition, the notification is sent electronically to the relevant mailbox (BundID or ELSTER company account) in advance and information is displayed in BergPass.
Bearbeitungsdauer	
Frist	1 Monat(e)
weiterführende Informationen	https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/feldes-und-foerderabgabe-100189.html https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/feldes-und-foerderabgabe-100189.html
Hinweise	
Rechtsbehelf	• Objection • If necessary, subsequent appeal to the administrative court

Modul	Sachverhalt

Kurztext	• Extraction tax for mining activities Receipt
	• an annual extraction tax must be paid for commercial extraction of mineral resources in a certain area
	• Mining license for commercial extraction and extraction tax declaration required
	  • 10 percent of the average market value of the extracted mineral resources
	  • For mineral resources that have no market value: the competent authority determines the value after consulting expert bodies.
	• Amount of the levy, unless otherwise regulated in the federal state ordinances:
	  • Online portal "BergPass" or
	  • directly to the competent mining authority
	• Submission via:
	• Mining authority of the federal state in which the area for which you have a permit to extract mineral resources is located.

Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Förderabgabe für Bergbautätigkeiten mitteilen, Notify extraction levy for mining activities