

99020049011000, 99020049011000

Paying a different amount of the extraction tax for mining activities

Heruntergeladen am 19.06.2025

<https://fimportal.de/xzufi-services/294217599/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99020049011000, 99020049011000
Leistungsbezeichnung I	Paying a different amount of the extraction tax 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	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Bauverfahren (2050500), Tier-, Pflanzen- und Naturschutz (2130200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.09.2024
Fachlich freigegeben 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 natural resources or own a mine, you must pay an annual extraction tax. Different levy rates may be set for certain mineral resources or areas.
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, which is set in advance by the responsible mining authority. For mining permits for certain mineral resources or in certain areas, the competent mining authorities may set different rates or a different scale. Exemption from the extraction tax is also possible in principle.
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 conditions 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 extraction levy and the advance notification of extraction levy online via the "BergPass" platform or directly to your competent mountain authority.

Modul
Sachverhalt

Subsidy tax declaration and pre-application for the mining tax online:

- 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 forms and fill them out completely and truthfully.
- Upload the required documents as a file and submit the forms.

Submit the funding tax declaration and funding tax pre-registration directly to the competent authority:

- Submit the funding levy declaration and the funding levy pre-registration.
- 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 notice 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 1 Monat(e)

weiterführende Informationen

<https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen>
https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/festsetzung_und_erhebung/festsetzung-und-erhebung-100191.html
<https://www.lbeg.niedersachsen.de/startseite/>
<https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen>
https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/festsetzung_und_erhebung/festsetzung-und-erhebung-100191.html

Modul	Sachverhalt
	ng-und-erhebung-100191.html https://www.lbeg.niedersachsen.de/startseite/
Hinweise	
Rechtsbehelf	• Objection • If necessary, subsequent appeal to the administrative court
Kurztext	• Extraction tax for mining activities Change • An annual extraction tax must be paid for commercial extraction of mineral resources in a specific area • 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 stipulated in the federal state ordinances: • Different levy rates may be set for certain mineral resources or areas • Authorization under mining law, advance notification of extraction levy and declaration of extraction levy required • online portal "BergPass" or • directly to the responsible mining authority • Submission via: • Responsible: competent mining Mining authority of the federal state in which the area for which you have a permit for the extraction of mineral resources is located
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Abweichenden Betrag der Förderabgabe für Bergbautätigkeiten entrichten, Paying a different amount of the extraction tax for mining activities