

99020049111000

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/53444/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99020049111000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Mining; collection of the field and extraction tax
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	17.12.2024

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Fachlich freigegeben durch	Bayerisches Staatsministerium für Wirtschaft, Landesentwicklung und Energie (Bavarian State Ministry of Economic Affairs, Regional Development and Energy)
Handlungsgrundlage	http://www.gesetze-im-internet.de/bbergg/BJNR013100980.html#BJNR013100980BJNG000600315 http://www.gesetze-im-internet.de/bbergg/BJNR013100980.html#BJNR013100980BJNG000600315 true">https://www.gesetze-bayern.de/Content/Document/BayFFoerdAbgV>true true">https://www.gesetze-bayern.de/Content/Document/BayFFoerdAbgV>true
Teaser	Field and extraction charges are generally levied for the exploration and extraction of non-mining mineral resources.
Volltext	The government of Upper Bavaria - Bergamt Südbayern - is responsible for collecting the field and extraction tax in the entire state of Bavaria. #### Field levy A field levy must be paid to the state of Bavaria for permission to explore non-mining mineral resources for commercial purposes. A field owner must submit a corresponding field levy declaration for the previous calendar year to the Bergamt Südbayern by May 31st of the following year. Taking into account the duration of the permit, the area of the permit field and the actual expenses incurred for the exploration work, the mining authority then sets an annually staggered field levy in a notice. #### Exploration levy ★★ The holder of a permit must pay an annual extraction levy for the non-mining mineral resources extracted or co-extracted from the permit field within the previous calendar year. For this purpose, the field owner must submit a corresponding extraction levy declaration for the previous calendar year to the Bergamt Südbayern

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by July 31 of the following year, which then issues an extraction levy notice. When determining the levy, the extraction volume, field treatment costs and specific market values of the mineral resource are taken into account.

At present, the extraction of non-mining mineral resources in Bavaria is almost exclusively limited to southern Bavaria. In recent years, the majority of the extraction tax collected by the Free State has come from oil and gas extraction. The considerably lower field royalties in comparison were mainly generated by the large number of permit fields for the commercial exploration of geothermal energy.

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Erforderliche Unterlagen

- Field declaration for the previous calendar year

Voraussetzungen

The field and extraction tax declarations as well as the advance notifications of extraction tax must be submitted to the Bergamt Südbayern using the officially prescribed model form.

Kosten
Verfahrensablauf
Bearbeitungsdauer
Frist

Persons liable to pay the extraction levy must submit an advance notification of the extraction levy by the 25th day after the end of each calendar quarter (advance notification period) and pay the advance payment of the extraction levy by the same day if the extraction levy for the collection period is expected to exceed EUR 25,000. and notify the Mining Authority of Southern Bavaria of this by the 25th day of the first advance notification period.

weiterführende Informationen
Hinweise

There may be special mining contracts between companies and the Free State of Bavaria for non-mining and mineral resources that generate

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	revenue for the Free State. However, the Mining Authority is not responsible for collecting such revenues.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal