99020049111000, 99020049111000

Field and conveyor fee collection

Heruntergeladen am 07.06.2025
https://fimportal.de/xzufi-services/376430017/L100001

Modul	Sachverhalt
Leistungsschlüssel	99020049111000, 99020049111000
Leistungsbezeichnung I	Field and conveyor fee collection
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Bodenschutz (020)
Verrichtungskennung	Erhebung (111)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Tier-, Pflanzen- und Naturschutz (2130200), Bauverfahren (2050500)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	19.02.2021
Fachlich freigegen durch	Saxony-Anhalt State Office for Geology and Mining
Handlungsgrundlage	https://www.gesetze-im-internet.de/bbergg/__30.html https://www.gesetze-im-internet.de/bbergg/__31.html https://www.gesetze-im-internet.de/bbergg/__32.html https://www.gesetze-im-internet.de/bbergg/__30.html https://www.gesetze-im-internet.de/bbergg/__31.html https://www.gesetze-im-internet.de/bbergg/__32.html
Teaser	Are you the holder of a mining permit for the commercial exploration of mineral resources? Then you must pay an annual field levy.
Volltext	As the holder of a permit for the commercial exploration of non-mining mineral resources, you must pay an annual field levy and as the holder of a permit, you must pay an annual extraction levy to the state for the non-mining mineral resources extracted or co-extracted within the respective year if the permit field or permit field is located in the federal state. This applies to mineral resources such as • Rock salt and brine • Gravel and sand • Quartz and special sands • Natural stones • Clayey rocks • Rocks for the production of decorative and building stone from sandstone
Erforderliche Unterlagen	Official form of the • Field Levy Declaration • Subsidy levy declaration • Pre-declaration of subsidy levy
Voraussetzungen	• You are the holder of a permit or • You are the holder of a permit and • You extract non-mining mineral resources in the permit field and • The requirements for exemption are not met (extraction exclusively for technical reasons and no economic utilization of the mineral resources)

Modul	Sachverhalt
Kosten	
Verfahrensablauf	For the relevant collection period, you submit the field and promotional tax declarations in writing, as well as any preliminary promotional tax declarations. The competent authority will then determine the levy and send you a written notification stating the levy determined and the payment obligation still to be made.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	If a declaration is submitted late, a late payment surcharge may be levied. A late payment surcharge is levied for late payment.
Rechtsbehelf	Your legal remedy is set out in the written assessment notice.
Kurztext	• Field and subsidy tax collection • Field levy declaration, subsidy levy declarations required • Advance production tax declarations, if applicable • Affected mineral resources: • Rock salt and brine • Gravel and sand • Quartz and special sands • Natural stones • Clayey rocks • Rocks for the production of decorative and building stone from sandstone
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Field and conveyor fee collection, Feldes- und Förderabgabe Erhebung