99020049261000, 99020049261000

Notify extraction levy for mining activities

Heruntergeladen am 30.06.2025
https://fimportal.de/xzufi-services/397263259/L100001

Modul	Sachverhalt
Leistungsschlüssel	99020049261000, 99020049261000
Leistungsbezeichnung I	Notify extraction levy for mining activities
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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	Tier-, Pflanzen- und Naturschutz (2130200), Bauverfahren (2050500)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	12.12.2023
Fachlich freigegen durch	Hessian Ministry for the Environment, Climate Protection, Agriculture and Consumer Protection (HMUKLV)
Handlungsgrundlage	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/__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 assessed 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. • 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 exploit the mineral resources commercially.
Kosten	
Verfahrensablauf	You can submit the declaration of subsidy tax online

Modul	Sachverhalt
	via the "BergPass" platform or directly to your competent mountain authority. Submit the declaration of support tax online: • Call up the "BergPass" online platform (if available in the relevant federal state) 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 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 will determine the mining tax. You will receive a notice by post informing you of the amount of the extraction 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.
Bearbeitungsdauer	
Frist	1 Monat(e)
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	
Rechtsbehelf	Complaint to the administrative court
Kurztext	• Extraction tax for mining activities Receipt • an annual extraction tax must be paid for commercial extraction of mineral resources in a specific area • Mining license for commercial extraction and extraction tax declaration required • Amount of the levy, unless otherwise regulated in the federal state ordinances: 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. • Submission via: Online portal "BergPass" (in preparation) or directly to the competent mining authority • Responsible: Mining department of the Darmstadt Regional Council
Ansprechpunkt	
Zuständige Stelle	The mining department of the Darmstadt Regional Council is responsible.
Formulare	
Ursprungsportal	Notify extraction levy for mining activities, Förderabgabe für Bergbautätigkeiten mitteilen