

99020049261000, 99020049261000

Pay field and extraction tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/391906309/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99020049261000, 99020049261000
Leistungsbezeichnung I	Pay field and extraction tax
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen-Anhalt
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	Bauverfahren (2050500), Tier-, Pflanzen- und Naturschutz (2130200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.02.2021

Modul	Sachverhalt
Fachlich freigegeben durch	Saxony-Anhalt State Office for Geology and Mining
Handlungsgrundlage	https://www.gesetze-im-internet.de/bbergg/_32.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 • Funding 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)
Kosten	The field levy amounts to EUR 20.00 per square kilometer or part thereof in the first year and increases by a further EUR 20.00 for each subsequent year up to a maximum of EUR 100.00 per square kilometer or part thereof.

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Verfahrensablauf	You submit the field and subsidy tax declarations and, if applicable, advance subsidy tax declarations in writing for the relevant collection period. The competent authority will then determine the levy and send you a written notification stating the determined levy and the outstanding payment obligation.
Bearbeitungsdauer	Within the respective assessment period.
Frist	The field levy declaration must be submitted by May 31 of each year for the previous survey period. The field levy must also be paid by this date. Advance declarations and payments on account must be submitted and paid by the 40th day after the end of each calendar quarter. The subsidy levy declaration must be submitted by July 31 of each year for the previous collection period. The promotional tax must also be paid by this date.
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	
Ansprechpunkt	Please contact the Saxony-Anhalt State Office for Geology and Mining (LAGB).
Zuständige Stelle	
Formulare	https://lagb.sachsen-anhalt.de/fileadmin/Bibliothek/LaGB/formulare/foerderabgabe/Foerderabgabevoranmeldung_2019.pdf https://lagb.sachsen-anhalt.de/fileadmin/Bibliothek/LaGB/formulare/foerderabgabe/Foerderabgabeerklaerung_2019.pdf https://lagb.sachsen-anhalt.de/fileadmin/Bibliothek/LaGB/formulare/foerderabgabe/Feldesabgabeerklaerung_2019.pdf

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	https://lagb.sachsen-anhalt.de/fileadmin/Bibliothek/LaGB/formulare/foerderabgabe/Foerderabgabevoranmeldung_2019.pdf https://lagb.sachsen-anhalt.de/fileadmin/Bibliothek/LaGB/formulare/foerderabgabe/Foerderabgabeerklärung_2019.pdf https://lagb.sachsen-anhalt.de/fileadmin/Bibliothek/LaGB/formulare/foerderabgabe/Feldesabgabeerklärung_2019.pdf
Ursprungsportal	Pay field and extraction tax, Feldes- und Förderabgabe zahlen