

99020049261000, 99020049261000

Notify extraction levy for mining activities

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/294217597/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99020049261000, 99020049261000
Leistungsbezeichnung I	Notify extraction levy 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	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Bauverfahren (2050500), Tier-, Pflanzen- und Naturschutz (2130200)
Einheitlicher	

Modul	Sachverhalt
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 https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen
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	<p>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 set by submitting a mining tax declaration.</p> <p>The mining permit or mine ownership - and therefore also the extraction tax - relates to so-called non-mining mineral resources.</p> <p>The following applies to Schleswig-Holstein:</p> <p>Calculation of the extraction levy</p> <p>Depending on which mineral resource you extract, the State Office for Mining, Energy and Geology (LBEG) charges different rates for the extraction tax:</p> <ul style="list-style-type: none"> • The levy rates for extraction are set out in the state ordinance on the field and extraction levy. These can vary for each survey period.

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Exemption from the extraction levy

The extraction levy is currently not payable for

- Geothermal energy,
- Sand and gravel, insofar as the gravel or sand is used for land reclamation, the construction of port facilities, for coastal protection measures or for bathing in the territory of the state of Schleswig-Holstein
- brine, insofar as the brine occurs naturally and is used for balneological purposes.

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 requirements 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.

The following applies to Schleswig-Holstein:

- To determine and pay the extraction levy, you must first submit an advance notification of the extraction levy to the State Office for Mining, Energy and Geology (LBEG) and, if necessary estimate the amount of the advance payment. You can be exempted from the obligation to submit an advance production levy declaration if the extraction levy for a calendar year is not expected to exceed EUR 30,000 and you indicate this to the LBEG online system for submitting advance notifications/declarations for the subsidy levy.

Kosten

The following applies to Schleswig-Holstein:

There are no costs.

Verfahrensablauf

You can submit the declaration of subsidy tax online via the "BergPass" platform or directly to your competent mountain authority.

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Submit the subsidy declaration online submit:

- Call up the "BergPass" online platform 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 determines the mining levy. You will receive a notice by post informing you of the amount of the extraction levy and the payments still to be made. are communicated to you. In addition, the notification is sent electronically to the relevant mailbox (BundID or ELSTER company account) in advance and information is displayed in BergPass.

Bearbeitungsdauer

The following applies to Schleswig-Holstein: The responsible 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 notification by post informing you of the amount of the extraction levy and the payments still to be made.

Frist

1 Monat(e)

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	<p>1 Monat(e)</p> <p>The following applies to Schleswig-Holstein: You must submit the quarterly advance notification of the subsidy levy by the 25th day after the end of the quarter. You must submit the subsidy levy declaration for the previous calendar year by September 30 of each year and pay the subsidy levy. The competent authority may extend the deadline for submitting the promotional tax return for good cause.</p>
weiterführende Informationen	<p>https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/feldes-und-foerderabgabe-100189.html</p> <p>https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/feldes-und-foerderabgabe-100189.html</p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Objection • If necessary, subsequent appeal to the administrative court
Kurztext	<ul style="list-style-type: none"> • Extraction tax for mining activities Receipt • an annual extraction tax must be paid for commercial extraction of mineral resources in a certain 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" or directly to the competent mining authority • Mining authority of the federal state in which the area for which you have a permit to extract mineral resources is located.
Ansprechpunkt	State Office for Mining, Energy and Geology (LBEG) in Clausthal-Zellerfeld (responsible mining authority also for Schleswig-Holstein)
Zuständige Stelle	

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Formulare

Ursprungsportal

Förderabgabe für Bergbautätigkeiten mitteilen, Notify
extraction levy for mining activities