

99020049011000, 99020049011000

# Paying a different amount of the extraction tax for mining activities

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/294217599/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99020049011000, 99020049011000
Leistungsbezeichnung I	Paying a different amount of the extraction tax 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	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Bauverfahren (2050500), Tier-, Pflanzen- und Naturschutz (2130200)

Modul	Sachverhalt
Einheitlicher 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	<a href="https://www.gesetze-im-internet.de/bbergg/__31.html">https://www.gesetze-im-internet.de/bbergg/__31.html</a> <a href="https://www.gesetze-im-internet.de/bbergg/__32.html">https://www.gesetze-im-internet.de/bbergg/__32.html</a> <a href="https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FldAbgVSH2013rahmen">https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FldAbgVSH2013rahmen</a> <a href="https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FldAbgVSH2013rahmen">https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FldAbgVSH2013rahmen</a>
Teaser	If you have a permit for the commercial extraction of natural resources or own a mine, you must pay an annual extraction tax. Different levy rates may be set for certain mineral resources or areas.
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, which is set in advance by the responsible mining authority.</p> <p>For mining permits for certain mineral resources or in certain areas, the competent mining authorities may set different rates or a different scale. Exemption from the extraction tax is also possible in principle.</p> <p>The following applies to Schleswig-Holstein:</p> <p><b>**Calculation of the extraction levy**</b></p> <p>Depending on which mineral resource you extract, the State Office for Mining, Energy and Geology (LBEG) charges different rates for the extraction levy. The rates for the extraction levy are set out in the State Ordinance on the Field and Extraction Levy. These may vary for each collection period.</p> <p><b>**Exemption from the extraction levy**</b></p>

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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) and
- 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 applicable, estimate the amount of the advance payment. You can be exempted from the obligation to submit an advance notification of extraction tax if
  - the extraction levy for a calendar year is not expected to exceed 30,000 euros and
  - you indicate this to the LBEG online system for submitting advance notifications/declarations for the subsidy levy.

**Kosten**

Gebühr: Es fallen keine Kosten an

**Verfahrensablauf**

You can submit the declaration of extraction levy and the advance notification of extraction levy online via the "BergPass" platform or directly to your competent

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## Sachverhalt

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mountain authority.

Subsidy tax declaration and pre-application for the mining tax online:

- 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 forms and fill them out completely and truthfully.
- Upload the required documents as a file and submit the forms.

Submit the funding tax declaration and funding tax pre-registration directly to the competent authority:

- Submit the funding levy declaration and the funding levy pre-registration.
- 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, the advance notification of mining tax and the documents submitted. If any documents are missing, the authority will contact you.
- The authority determines the mining tax. You will receive a notice by post informing you of the amount of the subsidy 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.

You pay the amount still to be paid.

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Bearbeitungsdauer	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 notification by post informing you of the amount of the extraction levy and the payments still to be made.
Frist	1 Monat(e) 25 Tag(e) 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. 1 Monat(e)
weiterführende Informationen	<a href="https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen">https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen</a> <a href="https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/festsetzung_und_erhebung/festsetzung-und-erhebung-100191.html">https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/festsetzung_und_erhebung/festsetzung-und-erhebung-100191.html</a> <a href="https://www.lbeg.niedersachsen.de/startseite/">https://www.lbeg.niedersachsen.de/startseite/</a> <a href="https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen">https://www.gesetze-rechtsprechung.sh.juris.de/bssh/document/jlr-FlidAbgVSH2013rahmen</a> <a href="https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/festsetzung_und_erhebung/festsetzung-und-erhebung-100191.html">https://www.lbeg.niedersachsen.de/bergbau/feldes_und_foerderabgabe/festsetzung_und_erhebung/festsetzung-und-erhebung-100191.html</a> <a href="https://www.lbeg.niedersachsen.de/startseite/">https://www.lbeg.niedersachsen.de/startseite/</a>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Objection</li> <li>• If necessary, subsequent appeal to the administrative court</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Extraction tax for mining activities Change</li> <li>• An annual extraction tax must be paid for commercial extraction of mineral resources in a specific area</li> <li>• Amount of the levy, unless otherwise stipulated in the federal state ordinances:               <ul style="list-style-type: none"> <li>• 10 percent of the average market value of the</li> </ul> </li> </ul>

Modul	Sachverhalt
	<p>extracted mineral resources</p> <ul style="list-style-type: none"> <li>• For mineral resources that have no market value: the competent authority determines the value after consulting expert bodies.</li> <li>• Different levy rates may be set for certain mineral resources or areas</li> <li>• Authorization under mining law, advance notification of extraction levy and declaration of extraction levy required</li> <li>• Submission via: <ul style="list-style-type: none"> <li>• online portal "BergPass" or</li> <li>• directly to the responsible mining authority</li> </ul> </li> <li>• Responsible: competent mining Mining authority of the federal state in which the area for which you have a permit to extract mineral resources is located</li> </ul>
Ansprechpunkt	State Office for Mining, Energy and Geology (LBEG) in Clausthal-Zellerfeld (responsible mining authority also for Schleswig-Holstein)
Zuständige Stelle	
Formulare	
Ursprungsportal	Paying a different amount of the extraction tax for mining activities, Abweichenden Betrag der Förderabgabe für Bergbautätigkeiten entrichten