

99020049011000, 99020049011000

Paying a different amount of the extraction tax for mining activities

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/268742835/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99020049011000, 99020049011000
Leistungsbezeichnung I	Paying a different amount of the extraction tax for mining activities
Leistungsbezeichnung II	Paying a different amount of the extraction tax for mining activities
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Rheinland-Pfalz
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	Tier-, Pflanzen- und Naturschutz (2130200), Bauverfahren (2050500)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.12.2024
Fachlich freigegeben durch	Ministry of Economic Affairs, Transport, Agriculture and Viticulture Rhineland-Palatinate (MWVLW)
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 https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG1 https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG2 https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG1 https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG2
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 have to pay an annual extraction tax, which is determined 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>Calculation of the extraction tax:</p> <p>Depending on which mineral resource you extract, the Rhineland-Palatinate State Office for Geology and Mining (LGB) charges different rates for the extraction tax:</p>

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- 15 percent for crude oil in the Römerberg-Speyer field
- 12 percent of the average market value for crude oil
- 10 percent of the assessment scale for natural gas
- 10 percent of the market value (crude oil) or the assessment benchmark (petroleum gas) that is additionally extracted from
 - dead oil deposits
 - abandoned deposits or
 - deposits with a depth of more than 4,000 meters or extracted with the aid of
 - tertiary processes or
 - processes for the exploration of low-permeability reservoirs
- 7 percent for crude oil in the Rülzheim I field
- 1 percent of the market value for brine. The extraction levy is reduced to 0.5 percent if the brine is extracted during the construction of an underground storage facility and is not used commercially.

You must calculate the amount of the levy yourself. In doing so, you must estimate the advance payment - if necessary - in the amount of the production levy expected to be due for the pre-notification period. Take into account all circumstances that are relevant to the estimate.

Exemption from the promotional tax:

You may be exempt from the extraction levy if the field treatment costs you incurred in the tax period do not exceed the market value of the oil and gas extracted from the oil field. Excess amounts can be added to the field treatment costs of the oil field within the following 3 survey periods.

Furthermore, the extraction levy does not apply to

- petroleum gas that is used directly for electricity generation,
- geothermal energy and
- brine, insofar as the brine occurs naturally and is used for therapeutic purposes.

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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.

Kosten

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 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.

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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.

Bearbeitungsdauer

Frist 1 Monat(e)

weiterführende Informationen
Hinweise

Rechtsbehelf

- Objection
- If necessary, subsequent appeal to the administrative court

Kurztext

- Extraction tax for mining activities Change
 - An annual extraction tax must be paid for commercial extraction of mineral resources in a specific area
 - Amount of the levy, unless otherwise stipulated 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.
 - Different levy rates may be set for certain mineral resources or areas
 - Authorization under mining law, advance notification of extraction levy and declaration of

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	<p>extraction levy required</p> <ul style="list-style-type: none"> • Submission via: <ul style="list-style-type: none"> • online portal "BergPass" or • directly to the responsible mining authority • 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
Ansprechpunkt	
Zuständige Stelle	Please contact the Rhineland-Palatinate State Office for Geology and Mining (LGB).
Formulare	
Ursprungsportal	Paying a different amount of the extraction tax for mining activities, Abweichenden Betrag der Förderabgabe für Bergbautätigkeiten entrichten