

99020049261000, 99020049261000

# Notify extraction levy for mining activities

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/268742851/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99020049261000, 99020049261000
Leistungsbezeichnung I	Notify extraction levy for mining activities
Leistungsbezeichnung II	Notify extraction levy 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	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	09.12.2024
Fachlich freigegeben durch	Ministry of Economic Affairs, Transport, Agriculture and Viticulture Rhineland-Palatinate (MWVLW)
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-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.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG1">https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG1</a> <a href="https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG2">https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG2</a> <a href="https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG1">https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG1</a> <a href="https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG2">https://www.landesrecht.rlp.de/bsrp/document/jlr-FlIdA bgVRPpG2</a>
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>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>

## Modul

## Sachverhalt

- 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 from permeable 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. In doing so, take into account all circumstances that are relevant to the estimate.

## 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.
- To determine and pay the extraction levy, you must first submit a preliminary extraction levy declaration to the State Office for Geology and Mining (LGB) and, if applicable, 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 25,000 and you notify the LGB of this using the form "Declaration of exemption from the advance

Modul	Sachverhalt
	notification of the subsidy levy" in writing.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You can submit the declaration of subsidy tax online via the "BergPass" platform or directly to your competent mountain authority.</p> <p>Submit the subsidy declaration online submit:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Call up the form and fill it out completely and truthfully.</li> <li>• Upload the required documents as a file and submit the form.</li> </ul> <p>Submit the subsidy tax declaration directly to the competent authority:</p> <ul style="list-style-type: none"> <li>• Submit the funding levy declaration and the funding levy pre-registration by post to the competent authority.</li> <li>• Alternatively, you can complete the form in the "BergPass" online portal, print it out and submit it by post.</li> </ul> <p>Further procedural steps:</p> <ul style="list-style-type: none"> <li>• The competent mining authority will check your mining tax declaration and the documents submitted. If any documents are missing, the authority will contact you.</li> </ul> <p>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.</p>
Bearbeitungsdauer	The mining authority first receives your notification and checks it for plausibility within a few weeks. If

Modul	Sachverhalt
	<p>there are any discrepancies, the authority will contact you. The final decision is only issued later, after further data relevant to the determination, such as the market value of the mineral resource for the determination period, has been determined.</p>
Frist	<p>1 Monat(e) 1 Monat(e)</p> <p>Insofar as the fixed subsidy levy exceeds the amounts already paid on it, it is due 1 month after notification of the levy notice. If you have paid too much, the corresponding amount will be refunded to you. 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 July 31 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	
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 Receipt</li> <li>• an annual extraction tax must be paid for commercial extraction of mineral resources in a certain area</li> <li>• Mining license for commercial extraction and extraction tax declaration required</li> <li>• 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.</li> <li>• Submission via: Online portal "BergPass" or directly to the competent mining authority</li> <li>• Mining authority of the federal state in which the area for which you have a permit to extract mineral resources is located.</li> </ul>

Modul	Sachverhalt
	<ul style="list-style-type: none"> <li>• in Rhineland-Palatinate: State Office for Geology and Mining</li> </ul>
Ansprechpunkt	Please contact the Rhineland-Palatinate State Office for Geology and Mining (LGB).
Zuständige Stelle	
Formulare	
Ursprungsportal	Notify extraction levy for mining activities, Förderabgabe für Bergbautätigkeiten mitteilen