99020049261000

Förderabgabe für Bergbautätigkeiten Entgegennahme

Modul	Sachverhalt
Leistungsschlüssel	99020049261000
Leistungsbezeichnung I	Förderabgabe für Bergbautätigkeiten Entgegennahme
Leistungsbezeichnung II	Notify extraction levy for mining activities
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Tier-, Pflanzen- und Naturschutz (2130200),

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	Bauverfahren (2050500)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	11.11.2024
Fachlich freigegen durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/bbergg/__31.html https://www.gesetze-im-internet.de/bbergg/__32.html
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	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 assessed by submitting a mining tax declaration. The mining permit or mine ownership - and therefore also the extraction tax - relates to so-called non-mining mineral resources.
Erforderliche Unterlagen	No documents required.
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 conditions 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	Free of charge.
Verfahrensablauf	You can submit the declaration of subsidy tax online via the "BergPass" platform or directly to your

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	competent mountain authority. 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 extraction levy. You will receive a notification by post informing you of the amount of the subsidy 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 mining authority first receives your notification and checks it for plausibility within a few weeks. If 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.

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Frist	You must submit the quarterly advance notification of subsidy payments 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. Objection period: 1 month Period of validity: 1 month Insofar as the subsidy levy determined exceeds the amounts already paid towards 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.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen