

## Notify extraction levy for mining activities

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.

### Competent Department

- [Landesamt für Bergbau, Energie und Geologie | Geozentrum Hannover](#)

### Basic information

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.

### Requirements

- 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.

### Procedure

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

## Legal bases

- [§ 31 Bundesberggesetz \(BBergG\)](#)
- [§ 32 Bundesberggesetz \(BBergG\)](#)

## What deadlines must be paid attention to?

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.

## How long does it take to process

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.

## **What are the costs?**

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