

Paying a different amount of the extraction tax for mining activities

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.

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? If so, you must pay an annual extraction tax, which is determined in advance by the responsible mining authority.

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.

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 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.

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 levy. 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.

Legal bases

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

What deadlines must be paid attention to?

Objection period: 1 month

How long does it take to process

Not specified.

What are the costs?

Not specified.