

Table 3: Federal State law regulations on mine site and extraction royalties*

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Baden-Wuerttemberg	<ul style="list-style-type: none"> Ordinance of the Ministry of the Environment on mine site and extraction royalties (Verordnung des Umweltministeriums über die Feldes- und Förderabgabe) of December 11, 2006 (Baden-Wuerttemberg Legal Gazette [GBl.] p. 395), as last amended by the Ordinance of November 24, 2016 (Legal Gazette p. 618) 	<ul style="list-style-type: none"> Crude oil, natural gas, rock salt and brine, €20 for each km² or fraction thereof for the first year¹ Maximum rate crude oil, natural gas: €80 Maximum rate rock salt and brine: €60 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Crude oil: 19% Rock salt: 5% or 2.5%⁵ Natural gas: 37% of the price obtained⁷ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Brine Crude oil and natural gas: Site conditioning costs at the levy rate² In the case of rock salt, the costs of processing it up to the quality level of industrial salt are credited to extraction royalties at the levy rate.
Bavaria	<ul style="list-style-type: none"> Ordinance on mine site and extraction royalties (Verordnung über Feldes- und Förderabgaben) of December 22, 1998 (Bavarian Legal Gazette [GVBl.] 1998 p. 1050), last amended the Ordinance (VO) of March 26, 2019 (Legal Gazette [GVBl.] page. 98) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €60 	<ul style="list-style-type: none"> 5% of the market value for oil extracted in the Aitingen area 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Crude oil with the exception of the Aitingen area Natural gas with the exception of the Breitbrunn-Eggstätt area
Berlin	<ul style="list-style-type: none"> see Brandenburg 			

¹ Increases by €20 for each subsequent year up to the specified maximum rate.

² Upper limit: The total extraction royalties levied on the deposits/fields in question, as per the Federal State ordinance (LVO)

⁵ Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.

⁷ In €/kWh including the further transport costs. In the Federal State of Bremen, a reduction in the assessed rate by the actual further transport costs is possible. It applies to natural gas used in purification plants to the amount of €0.002045/m³.

* The specified state-specific levy rates are based on the German Federal guidelines for mine site and extraction royalties pursuant to the BergG.
 ** All regulations on the amount of the levy rates and all special regulations are time-limited. They are regularly checked and adjusted by updating the Federal State regulations on mine site and extraction royalties (where required).

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Brandenburg	<ul style="list-style-type: none"> Ordinance of December 11, 2015 on mine site and extraction royalties in the Federal State of Brandenburg (Brandenburg Extraction Royalties Ordinance – BbgFördAV) (Brandenburg Legal Gazette [GVBl.] II/15 No. 69) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €60 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Crude oil, argillaceous (clayey) rocks: 10% Gravels and sands: 7% Peat, including available organic silt and natural stone: 5% Rock salt and brine: 1% or 0.5%⁵ Natural gas: 10% of the assessed rate⁸ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Natural brine and peat, extracted for balneological purposes or as a carrier for geothermal energy Crude oil and natural gas: Site conditioning costs at the levy rate²
Bremen	<ul style="list-style-type: none"> Bremen Ordinance (VO) of May 10, 2012 on mine site and extraction royalties (Bremische Verordnung über die Feldes- und Förderabgabe) (Bremen Legal Gazette [Gesetzesblatt der Freien Hansestadt Bremen], p. 180) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €80 	<ul style="list-style-type: none"> Natural gas: 36% of the price obtained⁷ Crude oil: 9% of the market value multiplied by the taxable quantity⁶ Sands and gravel sands: 10% of the market value for extraction in coastal waters and continental shelf zones Brine: 1% or 0.5% of the market value⁶ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Natural brine, extracted for balneological purposes Sulphur Crude oil and natural gas: Site conditioning costs at the levy rate², and 75% in the year extraction was started, and in the following five calendar years (in the case of extraction from deposit areas with an average effective permeability below 0.6 millidarcy) <ul style="list-style-type: none"> 40% in the case of extraction from almost depleted deposits with an average extraction rate of less than 4,500 m³/h.

** All regulations on the amount of the levy rates and all special regulations are time-limited. They are regularly checked and adjusted by updating the Federal State regulations on mine site and extraction royalties (where required).

1 Increases by €20 for each subsequent year up to the specified maximum rate.
 2 Upper limit: The total extraction royalties levied on the deposits/fields in question, as per the Federal State ordinance (LVO)
 5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.
 6 Applies to crude oil, which is extracted (1) from abandoned deposits which have been re-developed, (2) from drill holes with a depth of more than 4,000 m or (3) (additionally) by means of tertiary processes.
 7 In €/kWh including the further transport costs. In the Federal State of Bremen, a reduction in the assessed rate by the actual further transport costs is possible. It applies to natural gas used in purification plants to the amount of €0.002045/m³.
 8 The weighted average of the cross-border prices for natural gas as published monthly by Destatis during the levy period in €/kWh.

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Hamburg	<ul style="list-style-type: none"> Ordinance on mine site and extraction royalties (Verordnung über die Feldes- und Förderabgabe) of December 24, 1985 (Hamburg Legal Gazette [HmbGVBL.] p.389), as last amended by the regulation of April 22, 2014 (HmbGVBL. p.142) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €80 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Crude oil: 7% Brine: 1% or 0.5%⁵ Natural gas: 37% of the assessed rate⁷ multiplied by the taxable volume. Currently exempted from all duties under an annual renewal clause. 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Natural brine, extracted for balneological purposes Sulphur Crude oil and natural gas: Site conditioning costs at the levy rate²
Hesse	<ul style="list-style-type: none"> Ordinance of October 6, 2014, amending the Hessian ordinance on mine site and extraction royalties (Verordnung zur Änderung der Hessischen Verordnung über Feldes- und Förderabgaben) (Hessen Legal Gazette [GVBL.] I p.232) (for a limited period until December 31, 2019) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €60 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Non-ferrous metals and barite: 1% Rock salt and brine: 1% or 0.5%⁵ Potash, magnesium and boron salts: 1% of the assessed rate¹⁰ 	<ul style="list-style-type: none"> 100% exemption Geothermal energy <ul style="list-style-type: none"> Natural brine, extracted for balneological purposes Non-ferrous metals and barite: Extraction royalties in the amount of the guaranteed percentage of the processing costs (incurred during the levying period) that are necessary in order to produce the commercial product.

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1 Increases by €20 for each subsequent year up to the specified maximum rate.
 2 Upper limit: The total extraction royalties levied on the deposits/fields in question, as per the Federal State ordinance (LVO)
 5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.
 7 In €/kWh including the further transport costs. In the Federal State of Bremen, a reduction in the assessed rate by the actual further transport costs is possible. It applies to natural gas used in purification plants to the amount of €0.002045/m³.
 10 Sum of the products of (1) the average content of potassium oxide (K₂O) and magnesium sulphate (MgSO₄) extracted from the crude salts on the licensed site and (2) the amount of €0.75 for potassium oxide (K₂O) and €0.25 for magnesium sulphate (MgSO₄) per tonne and percentage point thereof.

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Mecklenburg-Western-Pomerania	<ul style="list-style-type: none"> Ordinance of April 8, 2014 on mine site and extraction royalties (FeFördAVO MV) (Mecklenburg-Western-Pomerania Legal Gazette [GVOBL.] M-V p.140) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €80 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Crude oil: 21% Gravels, chalk, limestone, gravel, quartz and special sands and clayey rocks: 10% Peat/Organic Silt: 5% Brine: 1% or 0.5%⁵ Natural & petroleum gas: 20% of the assessed rate⁸ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Marine pebbles and sands, collected for coastal protection purposes Sulphur

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1 Increases by €20 for each subsequent year up to the specified maximum rate.
 5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.
 8 The weighted average of the cross-border prices for natural gas as published monthly by Destatis during the levy period in €/kWh.

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Lower Saxony	<ul style="list-style-type: none"> Lower Saxony Ordinance on mine site and extraction royalties (Nds. Verordnung über die Feldes- und Förderabgabe) of December 10, 2010 (Lower Saxony Legal Gazette [Nds. GVBl.] p.564), as last amended by ordinance of 12 June 2018 (Nds. GVBl. p.129) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €80 	<ul style="list-style-type: none"> Crude oil: 18% of the market value for crude oil extracted from the Bramberge, Emlichheim, Georgsdorf, Ringe and Rühlermoor Valendis deposits Natural gas: 30% of the assessed rate⁸ multiplied by the taxable volume Brine: 1% or 0.5%⁵ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Natural brine, extracted for balneological purposes Sulphur Natural gas not extracted from the Bramberge, Emlichheim, Georgsdorf, Ringe and Rühlermoor Valendis deposits Crude oil: Site conditioning costs at the levy rate for the taxable areas², and <ul style="list-style-type: none"> 50% in the case of extraction using tertiary procedures Natural gas: site conditioning costs at the levy rate², and <ul style="list-style-type: none"> 50% in the case of extraction from a deposit (1.) in the area of the continental shelf or (2.) in coastal waters using production platforms 75% in the year extraction was started, and in the following five calendar years (in the case of extraction from deposit areas with an average effective permeability below 0.6 millidarcy) 40% in the case of extraction from almost depleted deposits with an average extraction rate of less than 4,500 m³/h.

** All regulations on the amount of the levy rates and all special regulations are time-limited. They are regularly checked and adjusted by updating the Federal State regulations on mine site and extraction royalties (where required).

1 Increases by €20 for each subsequent year up to the specified maximum rate.
 2 Upper limit: The total extraction royalties levied on the deposits/fields in question, as per the Federal State ordinance (LVO)
 5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.
 8 The weighted average of the cross-border prices for natural gas as published monthly by Destatis during the levy period in €/kWh.

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
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North Rhine-Westphalia	<ul style="list-style-type: none"> Ordinance of May 16, 2018 on mine site and extraction royalties (FFVO) 	<ul style="list-style-type: none"> Natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €60 	<ul style="list-style-type: none"> Mine gas 0.15 cents per m³ of methane¹² Natural gas: 10% of the assessed rate^{9, 12, 13} Rock salt and brine: 1% or 0.5%⁵ of the market value 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy Natural brine, extracted for balneological purposes Natural and mine gas: Site conditioning costs at the levy rate³, as well as <ul style="list-style-type: none"> 50% on gas, which (1.) is additionally extracted by means of processes for opening up low-permeability deposits, (2.) is extracted from hard coal seams at the surface 50% for a period of five years from the start of extraction in the case of extraction in areas in which development operations were started by December 31, 2025 Exemption in whole or in part (official application required), if the extraction averts a danger to public safety or order or, in the case of mine gas, there is evidence of leaks of mine gas to the surface.

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1 Increases by €20 for each subsequent year up to the specified maximum rate.
 3 Upper limit: The value of the natural gas extracted in the natural gas field, assessed pursuant to the Federal State ordinance (LVO).
 5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.
 9 The quotient of the cross-border value and the amount of natural gas imported during the levy period in €cents/m³.
 12 A reduction of the assessed rate by a flat rate for further transport costs is possible.
 13 A reduction of the assessed rate by 0.205 €cents/m³ for natural gas found in refining plants is possible.

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Rhineland-Palatinate	<ul style="list-style-type: none"> State ordinance on mine site and extraction royalties (LVO über Feldes- und Förderabgaben) of September 23, 1986 (Rhineland-Palatinate [GVBl.] 1986, p.271), as last amended by ordinance of December 13, 2016 (GVBl. p.602) 		<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Crude oil: 12%; for the Römerberg-Speyer und Rülzheim deposits 15% and 7% resp. 10% for crude oil, which is extracted from (1.) dead oil deposits, (2.) abandoned deposits which have been re-developed, (3.) depths of more than 4,000 metres, or extracted additionally by means of (4.) tertiary processes or (5.) processes for opening up low-permeability deposits. Brine: 1% or 0.5%⁵ Petroleum gas: 10% of the price obtained^{7,12} 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Natural brine, extracted for balneological purposes Geothermal energy Natural gas extracted for direct conversion into electricity Crude oil and natural gas: Site conditioning costs at the levy rate⁴
Saarland	<ul style="list-style-type: none"> Ordinance on mine site and extraction royalties (Verordnung über die Feldes und Förderabgabe) of March 5, 1987 (Saarland Legal Gazette [Amtsblatt], p.250), last amended by the law of November 7, 2001 (Amtsblatt, p.2158) 		<ul style="list-style-type: none"> Natural gas: 10% of the price obtained⁷ 	<ul style="list-style-type: none"> Natural gas: Site conditioning costs at the levy rate³

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3 Upper limit: The value of the natural gas extracted in the natural gas field, assessed pursuant to the Federal State ordinance (LVO).

4 Upper limit: Market value or the value of the crude oil and petroleum gas extracted in the oil field, assessed pursuant to § 31(2), 2nd sentence of the BBergG.

5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.

7 In €/kWh including the further transport costs. In the Federal State of Bremen, a reduction in the assessed rate by the actual further transport costs is possible. It applies to natural gas used in purification plants to the amount of €0.002045/m³.

12 A reduction of the assessed rate by a flat rate for further transport costs is possible.

Federal State	Legal basis	Mine site royalties	Extraction royalties**	
			Levy rates	Special regulations
Saxony	<ul style="list-style-type: none"> Saxon State Ministry of Economy, Labour and Transport ordinance of July 21, 1997 on mine site and extraction royalties (FFAVO); legally amended as of January 1, 2009; last amended by the ordinance (VO) of June 20, 2012 (Saxon Legal Gazette [Nds. GVBl.] p.442). 		<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Fluorite <ul style="list-style-type: none"> > €280/t: 1% > €320/t: 2% > €360/t: 4% > €400/t: 10% Gravels and gravel sands: 8% Natural stone: 4% 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Lignite Geothermal energy Fluorite < €280/t Marble Barite Brine Free-to-mine natural resources extracted together with fluorite
Saxony-Anhalt	<ul style="list-style-type: none"> Ordinance on mine site and extraction royalties (FörderAVO) of July 15, 2019 (Saxony-Anhalt Legal Gazette [GVBl. LSA], p.192) 	<ul style="list-style-type: none"> Natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €100/acre km² 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Gravels, sands, quartz and special sands: 8% Natural stone: 5% Rock salt and brine: 1% or 0.5%⁵ Stone for the production of ashlar and decorative stones from sandstone: 4% of the assessed rate¹¹ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Lignite naturally occurring brine used for balneological and tourist purposes

1 Increases by €20 for each subsequent year up to the specified maximum rate.

5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.

11 20% of the quotients of the production value and the production volume of the production achieved during the levy period in €/ton, assessed from the data collected by Destatis.

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			Levy rates	Special regulations
Schleswig-Holstein	<ul style="list-style-type: none"> Ordinance on mine site and extraction royalties (Landesverordnung über die Feldes- und Förderabgabe) of December 11, 2012 (Schleswig-Holstein Legal Gazette [GVOBl. Schl.-H.], p.776), amended by the State Ordinance (VO) of December 3, 2014, GVOBl. Schl.-H., p.496) 	<ul style="list-style-type: none"> Crude oil, natural gas, €20 for each km² or fraction thereof for the first year¹ Maximum rate: €80 	<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Crude oil: 40%, multiplied by the taxable amount. In the case of extractions from the Deutsche Nordsee A6/B4 and Heide-Mittelplate I licenced extraction sites, the calculation of the extraction interest is carried out as follows: $Z = 0.0076 * \ddot{O}P^2 - 1.15 * \ddot{O}P + 64.5$ (Z = interest, $\ddot{O}P$ is one thousandth of the market value multiplied by 135), where the minimum extraction interest rate is 21%, with a maximum of 40%. Brine: 1% or 0.5%⁵ Natural gas: 40% of the assessed rate⁸ multiplied by the taxable volume. 18% in the case of extractions from the Deutsche Nordsee A6/B4 and Heide-Mittelplate I authorised deposits 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Natural brine, extracted for balneological purposes Geothermal energy Crude oil and natural gas: Natural gas: site conditioning costs at the levy rate²
Thuringia	<ul style="list-style-type: none"> Ordinance on mine site and extraction royalties (Thüringer Verordnung über die Feldes- und Förderabgabe) of August 23, 2005, last amended by the ordinance (VO) of November 30, 2015 (Thuringia Legal Gazette [GVBl.], p.210) 		<ul style="list-style-type: none"> Assessed at market value <ul style="list-style-type: none"> Gypsum and anhydrite: 5% Gravels and gravel sands: 8% Natural stone: 5% Peat/Organic Silt 3% Ashlar and decorative stones: 4% of the assessed rate¹¹ 	<ul style="list-style-type: none"> 100% exemption <ul style="list-style-type: none"> Geothermal energy: Prospecting and extraction Rock salt: Extraction

1 Increases by €20 for each subsequent year up to the specified maximum rate.
 2 Upper limit: The total extraction royalties levied on the deposits/fields in question, as per the Federal State ordinance (LVO)
 5 Applies to rock salt extracted during the construction of an underground store, but which is not economically exploited.
 8 The weighted average of the cross-border prices for natural gas as published monthly by Destatis during the levy period in €/kWh.
 11 20% of the quotients of the production value and the production volume of the production achieved during the levy period in €/ton, assessed from the data collected by Destatis.

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