

D-EITI

Extractive Industries Transparency Initiative

Germany



Extractive Industries Transparency Initiative – Germany

7TH D-EITI REPORTING 2024

(Information on the reporting year 2022/2023)

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Overview 7th D-EITI Reporting

This document summarises the results of the annual reporting on the domestic extractive sector as part of the implementation of the “Extractive Industries Transparency Initiative” (EITI) in Germany (D-EITI), explains the background and the working process of the multi-stakeholder partnership and provides information on the most important information from the reporting (“Overview of topics”). All details and the complete explanations of the seventh D-EITI reporting will be published on the D-EITI reporting portal (<https://d-eiti.de/berichtsportal/>).

D-EITI is committed to greater financial transparency and accountability in the recording and disclosure of revenues and payments to government agencies in the extractive industry in Germany. The information will be made available to the public online and is regularly updated.

With the seventh D-EITI reporting, the D-EITI Multi-Stakeholder Group would like to focus on the following current information:

- In accordance with the current requirements of the EITI Standard 2023, the D-EITI is increasingly reporting on the impact of the energy transition on the extraction of raw materials in Germany. To this end, the information on the “Effects of the energy transition and structural change on the extraction of natural resources in Germany” has been restructured and the legal framework has been supplemented with the Heat Planning Act and the Geothermal Energy and Heat Pumps Act draft.
- The risk-based approach for quality assurance of the regularity of payment flows of extractive companies to German government agencies, developed and tested by D-EITI, has now gained international attention. The risk-based quality assurance of payment data was included by the international EITI management board in October 2024 as a standard procedure in the EITI specifications for implementation in all EITI member countries. The D-EITI is thus successfully contributing to the further development of the international EITI standard.

In addition, the seventh D-EITI Report again contains essential data on the extractive sector:

Main revenues from natural resources extraction

The most important revenues on the state side from the extractive industry are the taxes of general company taxation (corporate tax and income tax together with solidarity surcharge and trade tax). In addition, there are the natural resource-specific mine site and extraction royalties. Together, these revenues generated by the extractive industry amounted to approximately €814 million in 2022. This represents 0.04% of total Federal Government revenue. Compared to the previous year (around €487 million), revenues increased by around 67% (cf. [Revenues generated by the extractive industry](#)).

Disclosed payment flows from the extractive industry

In 2022, the payments made by the companies participating in the D-EITI process to government agencies for the payment flows corporation tax, trade tax, mine site and extraction royalties as well as lease payments and payments for infrastructure improvement amounted to €803 million. Compared to the previous year (€216 million), revenues increased by 272% (cf. [Disclosed payment flows and quality assurance](#)).

Granting of mining licenses

In 2022, 69 mining licenses were newly granted nationwide in the sectors considered by D-EITI. On the last key date of 31 December 2022, according to the Federal Office of Statistics approx. 1,340 km², i.e. approx. 0.4% of the land area of Germany is used as mining land. Compared to the previous year, the use of land as mining land has thus fallen minimally (cf. [Managing human intervention in nature and landscape](#)).

Most important energy sources in Germany

In 2022, the share of primary energy consumption in Germany accounted for by the natural resources included in the D-EITI reporting was around 35% for crude oil, 23.3% for natural gas and around 10% for lignite. So there was relatively little change compared to the previous year. Consumption of hard coal was higher than in the previous year and accounted for around 9.8% of primary energy consumption (see [Effects of the energy transition and structural change on the extraction of natural resources in Germany](#)).

Exports

In 2022 (2023), Germany exported goods worth a total of around €1.59 trillion (€1.58 trillion). Products of the extractive industries accounted for some €11.4 billion of this amount (€5.2 billion), according to the primary raw materials considered by D-EITI, equivalent to 0.72% (0.33%) of total exports. At around €9.0 billion (€2.9 billion), crude oil and natural gas accounted for the largest share of exports. However, these are predominantly re-exports of natural gas (cf. [Economic importance of the extractive industry](#)).

Employment and Social Affairs

At the end of 2022 (2023), around 59,000 (58,000) people were employed in the extractive industry. This corresponds to around 0.17% (0.17%) of all employees in Germany subject to social security contributions. Compared to the reporting period 2016 (1st D-EITI report), the number of employees in the sector fell by around 12,300 in 2022 (approx. 13,300 in 2023), mainly due to the phasing out of the hard coal mining by the end of 2018 (cf. [Employment and Social Affairs](#)).

General information about EITI



The global “Extractive Industries Transparency Initiative” (EITI) is committed to greater financial transparency and accountability in the extractive sector.

55 countries are implementing EITI (as of 2024) and are disclosing information on tax payments, production volumes and other important data relating to the extraction of natural resources.

The Multi-Stakeholder Group



For the implementation of the EITI standard at national level, a Multi-Stakeholder Group (MSG) with equal representation was established.

High-ranking representatives from government, the private sector and civil society are implementing the reporting together in an equal dialogue.

EITI implementation in Germany (D-EITI)

2015	Foundation of the D-EITI Multi-Stakeholder Group
2016	Candidacy at EITI
2017	Publication of the first D-EITI report and reporting portal www.rohstofftransparenz.de
2019	First validation of D-EITI and determination of EITI compliance
since 2020	Germany has participated in the EITI pilot project on alternative reporting
2023/2024	Second validation of D-EITI
2024	Publication of the seventh D-EITI reporting

7th D-EITI reporting



The EITI standard provides for an annual reporting obligation. In 2024, the MSG published the seventh D-EITI report.

Reporting combines two approaches to information provision: the context reporting contains information that provides the general public with an overview of the national extractive sector. In addition, an Independent Administrator collects the most important payments from extractive companies and checks the quality of the data.

Special topics



Subsidies and tax concessions; Managing human intervention in nature and landscape; Environmental protection, re-naturation, recultivation; Employment and Social Affairs; Circular economy, in particular recycling as well as security of supply considering Germany’s role in the international natural resource market are important special topics. The special topics go beyond the international EITI standard and thus increase the relevance of EITI in Germany.

Risk-based approach for quality assurance of payment data

On the initiative of the international EITI management board, Germany has developed a risk-based approach in recent years to ensure the quality of the regularity of payment flows. The approach developed by D-EITI verifies the regularity of the payment flows disclosed by the companies in a risk-based, two-step process. Within the scope of the seventh reporting, the risk-based approach was applied for the fifth time. In October 2024, the international EITI management board recognised the approach as an EITI standard procedure for the quality assurance of payment data.

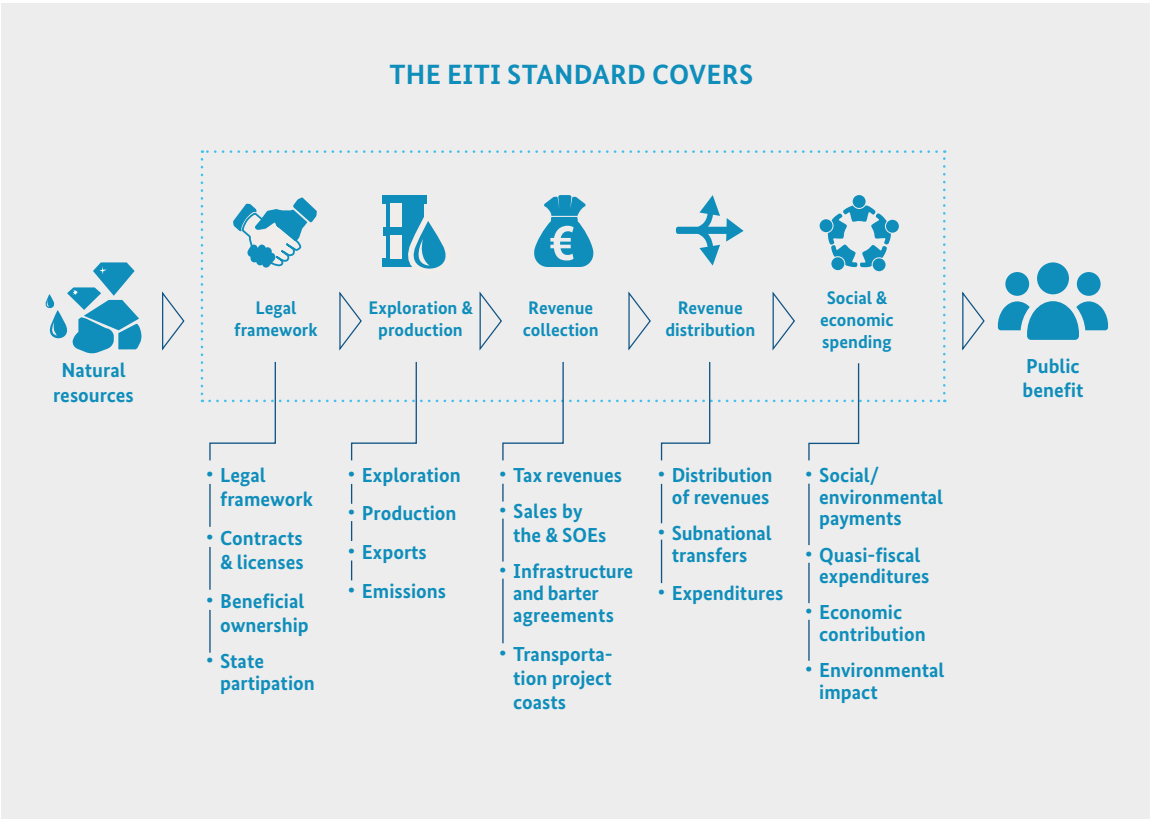
EITI implementation in Germany

Since its inception in 2003, the Federal Government has been supporting the Extractive Industries Transparency Initiative (EITI) politically, technically and financially in 16 countries in Africa, Asia and Europe. The implementation of the EITI in Germany (D-EITI) since 2015 is intended to strengthen the political significance of the initiative internationally. At national level, joining the EITI helps to promote dialogue and transparency in the extractive sector, thereby increasing understanding of domestic extractive activities.

The implementation of EITI requires that information on the domestic extractive sector and payments by extractive industries be made transparent and publicly

available. This information includes licencing, the legal framework for the extraction of raw materials and other contextual information. The core of the implementation is therefore the annual EITI reporting, which is jointly prepared and/or processed by the members of a Multi-Stakeholder Group and updated for the respective reporting year. An external validation in 2019 found that Germany had already met all the requirements of the EITI standard with the first report. In 2023/2024, the German implementation of the EITI was successfully validated for the second time.

D-EITI's mandatory reporting



D-EITI's extended reporting

Based on the decisions of the D-EITI Multi-Stakeholder Group, topics that go beyond the mandatory requirements of the international EITI standard have been included in the D-EITI reports published so far. The aim of these so-called special topics is to place the extractive sector in the broadest possible context and to consider not only economic and legal aspects but also issues of environmental and social sustainability. Topics include Subsidies and tax concessions; Managing human intervention in nature and landscape, including the topics provisions, implementation

securities and water abstractions for the extraction of natural resources as well as environmental protection, renaturation, recultivation. Other topics include Employment and Social Affairs; Circular economy, in particular recycling and the contribution of the domestic extraction of natural resources to security of supply considering Germany's role in the international natural resource market. The aim of D-EITI reporting is to provide relevant and understandable information about the German extractive sector.

Extraction of natural resources in Germany in 2022

Natural resource	Value (2022) in millions of €	Quantity (2022)
Lignite	2,029	130.8 million tons
Crude oil	1,024	1.7 million tons
Natural gas*	4,216	5.3 billion m ³
Potash salt	n.a.**	33.9 million tons
Potash and potash salt products	3,583	6.0 million tons
Clay (fine and coarse ceramic clay)	213	14.3 million tons
Rock salt and industrial brine	415	14.1 million t NaCl Content
Kaolin	68	0.9 million tons
Quartz gravel and sand	205	10.5 million tons
Gravel and sand	2,864	253.0 million tons
Broken natural stone	1,813	210.0 million tons
Ashlar	45	0.5 million tons
Limestone/marl/dolomite	929	53.3 million tons

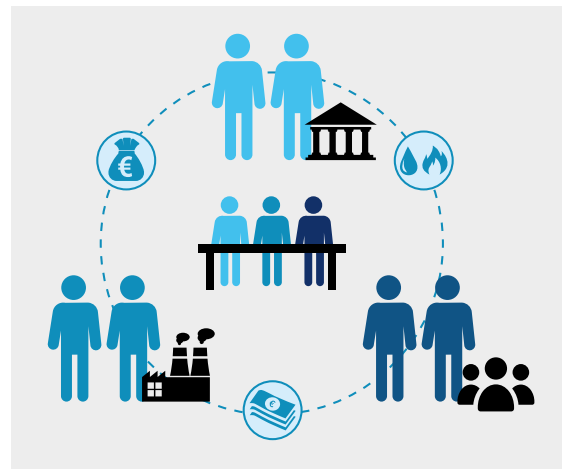
* incl. petroleum gas

** These values can only be reported for potash and potash salt products.

Source: 7th D-EITI reporting

D-EITI is a dialogue platform for relevant topics in the extractive sector

The content of the D-EITI reporting is managed by a Multi-Stakeholder Group (MSG) with equal representation from government, private industry and civil society in an equal dialogue. In addition to the implementation of the international EITI standard, the MSG deals with other important topics that can be included in the reporting and create more transparency. The EITI countries are free to work on topics beyond the EITI standard in the MSG. In this way, they contribute to the development of the international EITI and provide new food for thought for other EITI countries.



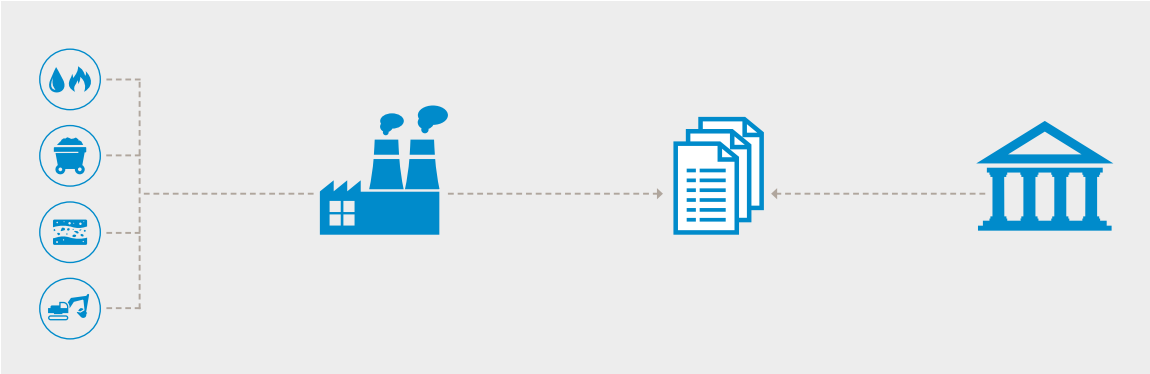
Targets of the D-EITI

In order to do justice to the particularities of each national extractive sector, each country has the opportunity to determine its own targets and priorities for national EITI implementation. The basis is always the mandatory EITI standard. The Multi-Stakeholder

Group defines the national targets and a work plan for their implementation. The MSG of the D-EITI has adopted [targets for the implementation of the EITI in Germany](#). They can be assigned to three subject areas:



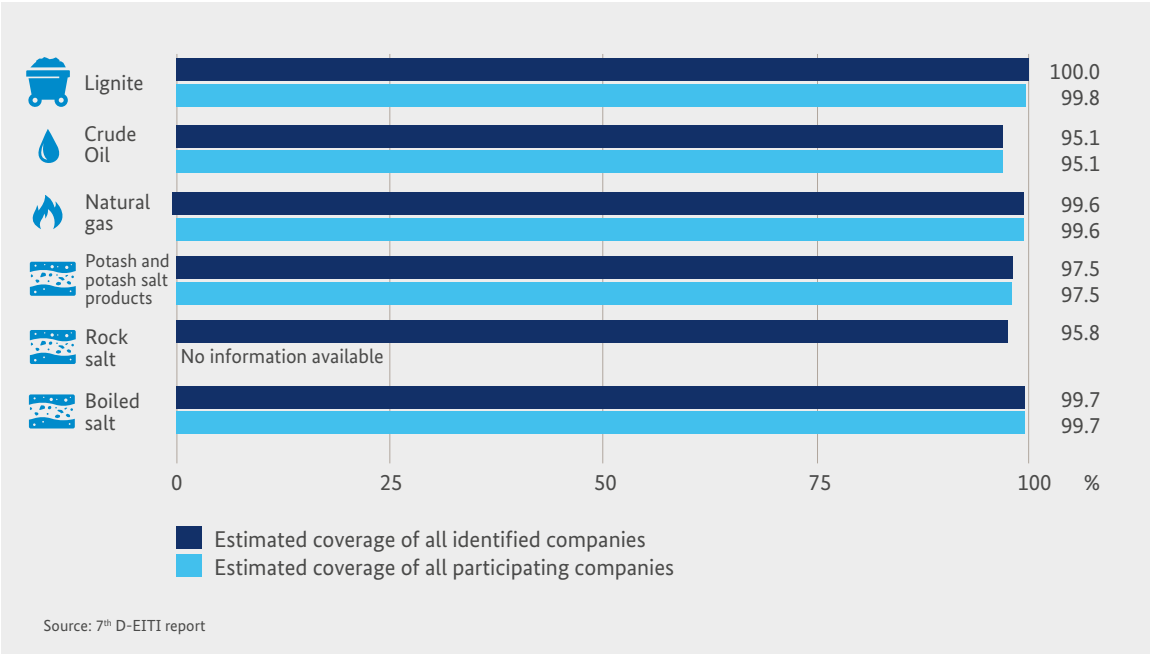
Risk-based approach for quality assurance of payment data



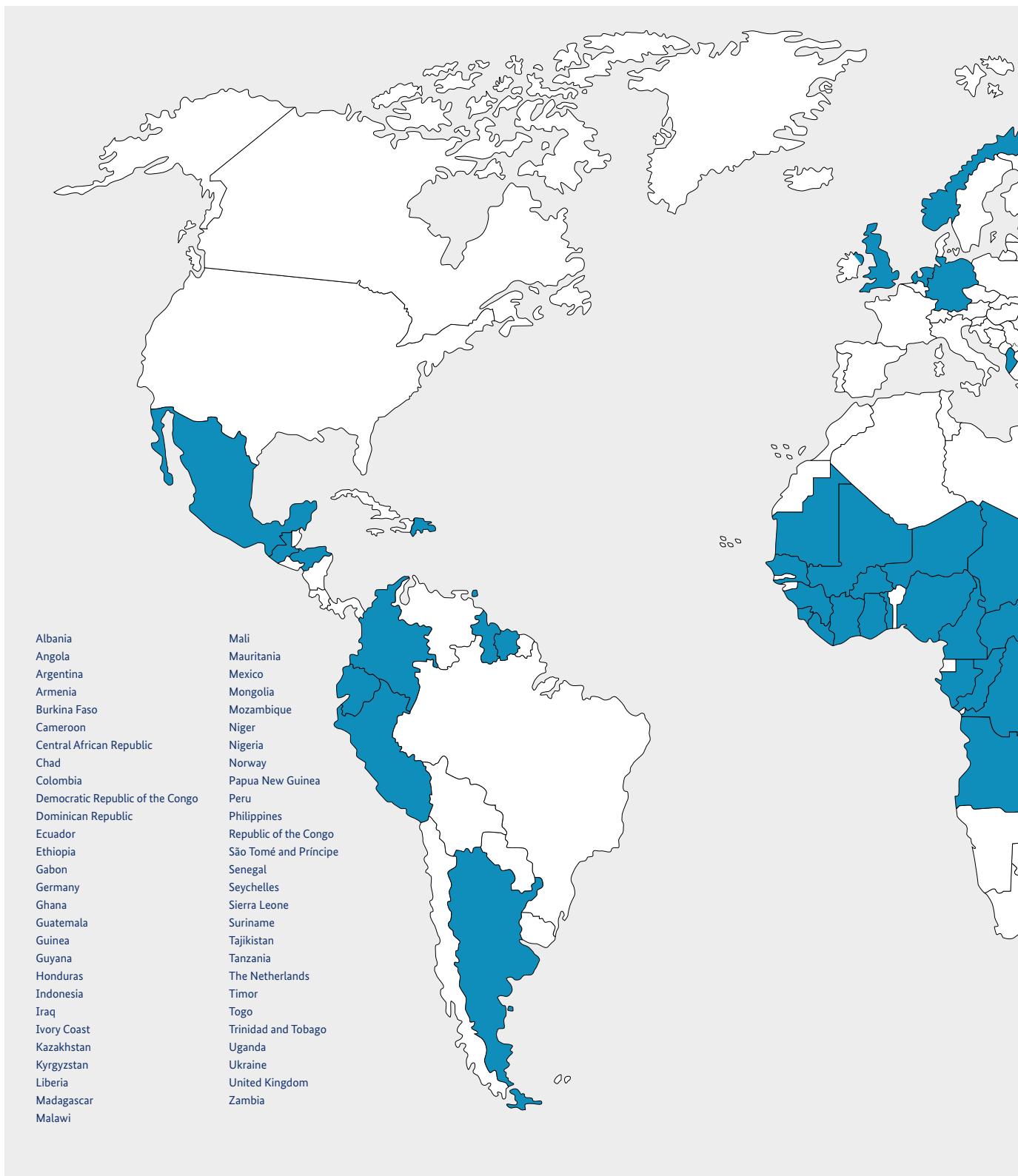
For the seventh D-EITI reporting, the D-EITI Multi-Stakeholder Group (MSG) has again decided to apply the risk-based approach for quality assurance of payment data that was piloted in 2020 and further developed in the following years. The approach discloses the payments made by the extractive companies on the one hand and describes in detail the structure of the payment system, the legal framework and the hedging mechanisms and safeguards on the other

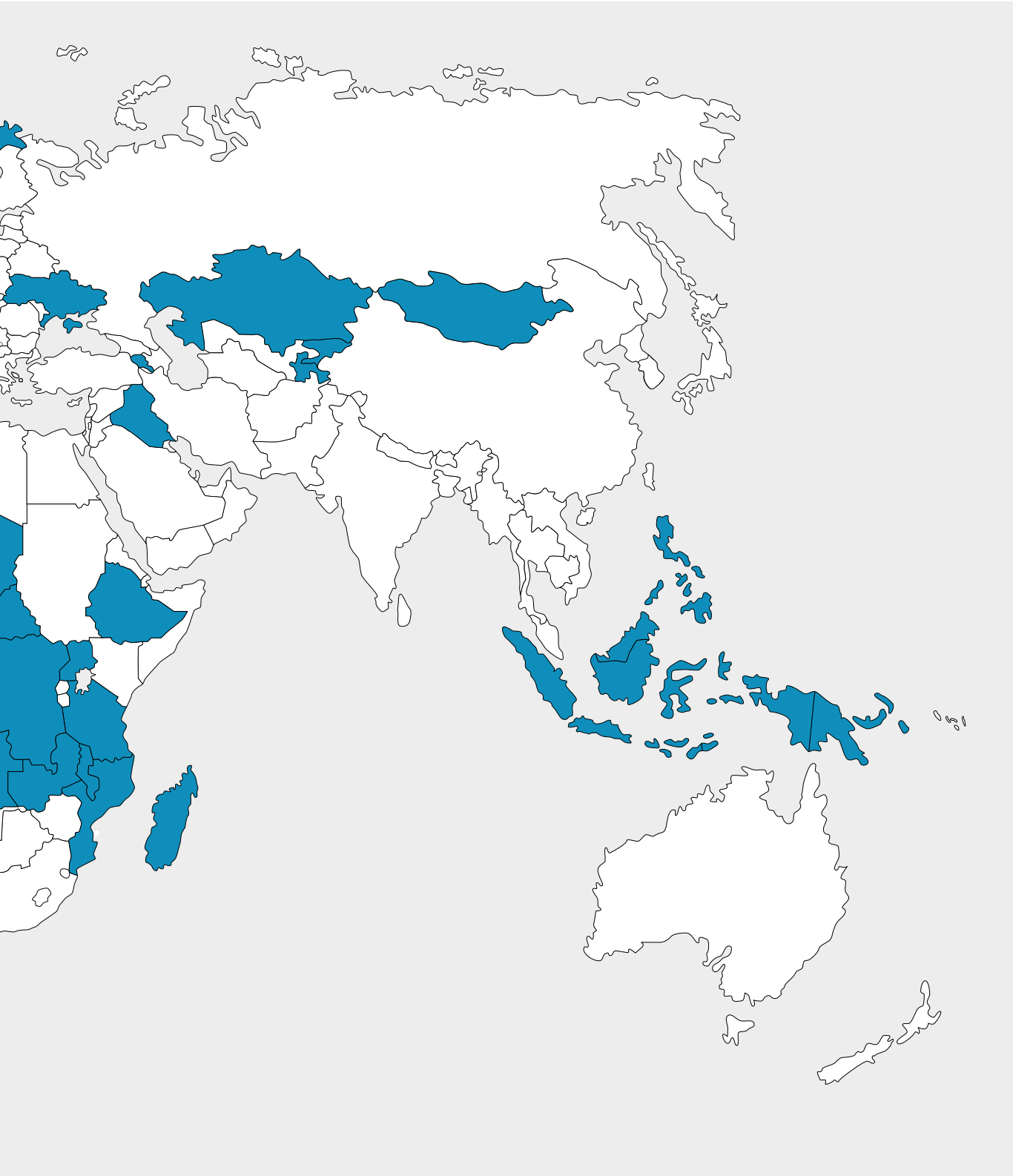
hand. In addition, the current results of actual audits of the public funds to which payments are made at federal, state and municipal level are taken into account. The risk of irregular payment flows is then assessed and the payment data is checked for plausibility or (partially) reconciled, depending on the risk. The risk-based approach is implemented with the assistance of an Independent Administrator.

Sector coverage by the companies participating in D-EITI



The EITI standard is implemented by 55 countries worldwide





No double reporting burdens for companies

The Balance Sheet Directive Implementation Act (BilRUG) introduced EU rules on the transparency of certain companies in the extractive sector regarding their payments to government agencies in the German Commercial Code (HGB).

By closely linking D-EITI reporting with legal reporting and disclosure obligations, double burdens for companies were avoided. This is also shown by a comparison between D-EITI and HGB:

	D-EITI	German Commercial Code (HGB)
Materiality threshold	€100,000 per payment	€100,000 per payment
Criteria on the size of companies*	Balance sheet total: €20m Sales revenue: €40m 250 employees	Balance sheet total: €20m Sales revenue: €40m 250 employees
Overview of the functioning of the extractive sector	Via Context Reporting	n.a.
Cross-interest dialog on the contribution of the extractive sector in Germany	Via Multi-Stakeholder Group	n.a.
Is reporting mandatory?	No, no sanctions for companies; the EITI status of the implementing country may be jeopardised	Yes, disclosure can be enforced by a fine

* "Large" in the legal sense refers to companies that exceed at least two of the three criteria mentioned in two consecutive reporting dates (Section 267, subsection 3, p. 1, subsection 4, p. 1 HGB).

D-EITI contributes to an international level playing field

EITI aims to implement a global standard for transparency and accountability in the extractive sector and thus create an international level playing field for extractive companies. The implementation of the initiative in OECD and European countries (so far Germany, the United Kingdom, Norway, the

Netherlands, Mexico and Colombia) is intended to encourage resource-rich emerging countries (such as South Africa and Chile) to also implement the EITI standard and thus further align international competitive conditions.

Overview of the topics of the 7th D-EITI reporting



The extractive industry in Germany

The D-EITI reporting provides comprehensive information on the extractive industry in Germany. In addition to crude oil and natural gas, lignite, salts, quarried natural resources as well as industrial minerals are mainly extracted in Germany.

[Link to extraction of natural resources:](https://d-eiti.de/en/reporting-portal/)

<https://d-eiti.de/en/reporting-portal/>



Legal framework for the extractive industry

Approval procedures for mining projects vary in Germany depending on the natural resource and its legal basis. In addition to the presentation of conditions of approval for mining projects, the D-EITI reporting provides information and access to already granted mining licenses. In addition, relevant regulations for the prevention of corruption in public administration and the private sector are presented.

[Link to Legal framework:](https://d-eiti.de/en/report/who-is-responsible-laws-and-responsibilities-of-public-authorities/)

<https://d-eiti.de/en/report/who-is-responsible-laws-and-responsibilities-of-public-authorities/>

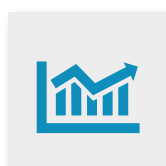


Revenues generated by the extractive industry

Extractive companies in Germany pay fees, duties and taxes on their activities. These payments are based on various legal bases and are distributed among the respective federal and state authorities.

[Link to Revenues generated by the extractive industry:](https://d-eiti.de/en/data/)

<https://d-eiti.de/en/data/>



Economic importance of the extractive industry

The extractive sector generates revenue for the state at the various federal levels. The most important tax revenues from the extractive sector as well as revenues from natural resource-specific duties are represented. In addition, the contribution to GDP and exports will be examined.

[Link to the Economic importance of the extractive industry:](https://d-eiti.de/en/report/contribution-to-government-revenue/)

<https://d-eiti.de/en/report/contribution-to-government-revenue/>





Subsidies and tax concessions

As part of the manufacturing sector, subsidies and tax concessions are also granted to companies in the extractive sector, e.g. electricity and energy tax concessions for energy-intensive companies. In addition, the socially responsible phase-out of coal production is made possible by the granting of subsidies and adaptation payments.

[Link to Subsidies and tax concessions:](https://d-eiti.de/en/report/state-subsidies-and-tax-concessions/)

<https://d-eiti.de/en/report/state-subsidies-and-tax-concessions/>



Managing human intervention in nature and landscape

Every mining activity is associated with interventions in nature, some of which can be serious. German nature conservation law therefore requires that unavoidable interventions must be compensated. It explains the legal provisions and approval practices for mining interventions and describes the responsibilities of the authorities. In addition, the topic contains information on access to compensatory measures and payments, provisions and implementation securities from extractive companies for the restoration/rehabilitation of former mining areas and water abstraction fees.

[Link to Managing human intervention in nature and landscape:](https://d-eiti.de/en/report/managing-human-interventions-in-nature-and-landscape/)

<https://d-eiti.de/en/report/managing-human-interventions-in-nature-and-landscape/>



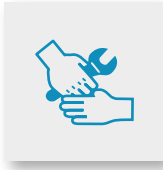
Environmental protection, renaturation, recultivation

The extraction of raw materials in Germany results in permanent interventions in nature and landscape. The topic deals with different extractive methods, which aspects are important for the rehabilitation of former mining areas and sites in Germany and which legal bases apply.

[Link to Environmental protection, renaturation, recultivation:](https://d-eiti.de/en/report/environmental-protection-renaturation-recultivation)

<https://d-eiti.de/en/report/environmental-protection-renaturation-recultivation>





Employment and Social Affairs

The extractive industry provides industrial jobs in a variety of different occupations and activities and also has a positive impact on employment in the regions. D-EITI reporting provides information on employment figures, collective bargaining conditions, income levels, diversity and equal opportunities within the industry. In addition, the responsibility of companies in the natural resources extraction and approaches for a socially responsible coal phase-out will be discussed.

[Link to Employment and Social Affairs:](https://d-eiti.de/en/report/employment-and-social-affairs/)

<https://d-eiti.de/en/report/employment-and-social-affairs/>



Circular economy, in particular recycling

In addition to the extraction of primary raw materials, the demand for natural resources is partly covered by recycling. The recycling industry therefore plays an important role as a source of natural resources. The D-EITI report presents the legal bases, scope and future challenges of the circular economy in Germany.

[Link to Circular economy, in particular recycling:](https://d-eiti.de/en/report/circular-economy-in-particular-recycling/)

<https://d-eiti.de/en/report/circular-economy-in-particular-recycling/>



Effects of the energy transition and structural change on raw materials extraction in Germany

Climate change poses major challenges for players in politics, industry and civil society worldwide. The topic covers some of the laws in force in Germany for improved climate protection and provides information on the state of renewable energies.

[Link to Effects of the energy transition and structural change on raw materials extraction in Germany:](https://d-eiti.de/en/report/effects-of-energy-transition-and-the-structural-change-on-the-extraction-of-natural-resources-in-germany/)

<https://d-eiti.de/en/report/effects-of-energy-transition-and-the-structural-change-on-the-extraction-of-natural-resources-in-germany/>





Contribution of the domestic extraction of natural resources to supply security considering Germany's role in the international natural resource market

As an industrial and technology location, Germany is dependent on a secure supply of energy and non-energy (mineral) resources. For important future technologies – for renewable energies (RES), in particular for digitalisation and electromobility – even more mineral resources will be needed in the future than before. The three pillars that are relevant with regard to the security of supply for natural resource requirements in Germany are considered: domestic primary natural resources, secondary natural resources and natural resources imports.

[Link to Contribution of the domestic extraction of natural resources to supply security considering Germany's role in the international natural resource market:](https://d-eiti.de/en/report/securityofsupply/)

<https://d-eiti.de/en/report/securityofsupply/>



Disclosed payment flows and quality assurance

An important part of EITI reporting is the disclosure and risk-based quality assurance of data on payments made by companies to public authorities.

[Links to Payment flows and quality assurance:](https://d-eiti.de/en/report/disclosed-payment-flows-2021/)

<https://d-eiti.de/en/report/disclosed-payment-flows-2021/>

<https://d-eiti.de/en/report/quality-assurance-procedure/>



The 7th D-EITI report for the reporting year 2022/2023 was prepared by the German MSG in cooperation with the independent administrator Grant Thornton AG Wirtschaftsprüfungsgesellschaft Düsseldorf.

All information and data on the German extractive sector can also be found online on the D-EITI reporting portal <https://d-eiti.de/en/reporting-portal/>.

The work report of the Independent Administrator and other D-EITI documents can be downloaded here:

<https://d-eiti.de/wp-content/uploads/2024/02/UV-Arbeitsbericht-6.-D-EITI-Berichterstattung.pdf>.

The Multi-Stakeholder Group

Members of the government



Bundesministerium
der Finanzen



Bundesministerium
für Wirtschaft
und Klimaschutz



Niedersächsisches Ministerium für Wirtschaft,
Verkehr, Bauen und Digitalisierung



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