D-EITI

Extractive Industries Transparency Initiative

Germany

Extractive Industries Transparency Initiative – Germany

8TH D-EITI REPORT 2025

(INFORMATION ON THE REPORTING YEAR 2023/2024)

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Latest Update: March 2026

Link: https://d-eiti.de/en/report/remarks-on-the-reporting/

The Extractive Industries Transparency Initiative (EITI) is a global standard that promotes financial transparency and accountability of government revenues generated by the extractive industry. By implementing the voluntary initiative, which is based on the EITI standard, over 50 countries worldwide are helping to combat corruption and mismanagement and promote good governance in this important economic sector.

National implementation and reporting topics

A Multi-Stakeholder Group (MSG) was established at the beginning of 2015 to implement the EITI standard in Germany (D-EITI). The group, which includes representatives from government, private sector and civil society, is responsible for the implementation and regular EITI reporting in accordance with the EITI standard. Since 2023, the mandatory information and data have been published online on the D-EITI website's reporting portal during the course of the reporting year.[1] Additional reports are also published on topics that the D-EITI MSG believes are relevant for the extractive sector.

D-EITI reporting thus offers the public the opportunity to find out about various different, yet interconnected topics relating to natural resource extraction in Germany. These are:

- The extractive industry in Germany

- Natural resource production in Germany
- The legal framework for the extractive industry
- The economic importance of the extractive industry
- Sustainability in the extraction of natural resources
- The energy transition and security of supply
- Payment flows of the extractive industry (report by an independent administrator)

Summary

With the eighth D-EITI report (reporting year 2023/2024), the D-EITI Multi-Stakeholder Group would like to focus on the following information relating to the extractive sector and the environment in which it applies:

The **most important revenues from the extraction of natural resources** on the state side are the taxes gained from general company taxation (corporate tax and income tax, together with solidarity surcharge and trade tax). These are supplemented by the natural-resource-specific mining site and extraction royalties. Together, these revenues generated by the extractive industry amounted to approximately EUR 578 million in 2023. This represents 0.03% of total Federal Government revenue. Compared to the previous year (around EUR 814 million), revenues have fallen by around 37% (cf. Contribution to government revenue).

Disclosure of the payment flows from the extractive industries has shown the following: In 2023, the payments made to government agencies by the companies participating in the D-EITI process for the payment flows of corporation tax, trade tax, mining site and extraction royalties, lease payments, and payments for infrastructure improvement amounted to EUR 650 million. Compared to the previous year (EUR 803 million), revenues increased by 19% (cf. Disclosed payment flows).[2]

In 2023, **59 new mining licenses** were granted nationwide in the sectors monitored by the D-EITI. According to the Federal Office of Statistics, on the last key date of 31 December 2023, approx. 1,285 km², i.e. approx. 0.36% of the area of the Federal Republic of Germany, was being used as mining land (mining operations, opencast mining, pits, quarries). Compared to the previous year, the use of land as mining land has thus fallen minimally (cf. Managing human intervention into natural environments and landscapes).

The report provides an overview of the contribution of the domestic extractive sector and of the relevant **energy sources in Germany**. In 2023 (2024), the share of primary energy consumption in Germany accounted for by the natural resources included in the D-EITI report was around 36.4% (36.5%) for crude oil, 24.6% (25.9%) for natural gas, and around 8.4% (7.6%) for lignite. Domestic production of crude oil and natural gas covered around 2% and around 6% of consumption in Germany respectively, while lignite production covered around 100%. The share of hard coal in primary energy consumption was lower than in the previous year, amounting to around 8.1% (cf. The extractive industry in Germany). In 2024, **renewable energies** covered 22.4% of final energy consumption and 54.4% of gross electricity consumption in Germany. The most important renewable energy source in the electricity sector is wind energy, which accounts for 27% (2024) of German electricity consumption (cf. Effects of the energy transition and structural change on the extraction of natural resources in Germany).

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 basis and examples of recycling rates, as well as utilisation rates and future challenges for the circular economy in Germany (cf. Circular economy, in particular recycling).

Part of Germany's **exports** come from the domestic extractive sector. In 2023 (2024), Germany exported goods worth a total of around EUR 1.58 trillion (EUR 1.57 trillion). Products of the extractive industries accounted for some EUR 5.2 billion of this amount (EUR 4.7 billion), according to the primary raw materials considered by D-EITI – equivalent to 0.33% (0.30%) of total

exports. At around EUR 2.9 billion (EUR 2.5 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).

As a major player in industry and technology, Germany is dependent on a secure supply of energy and non-energy (mineral) natural resources. For important future technologies – for renewable energies (RES), and for digitalisation and electromobility in particular – even more mineral natural resources will be needed in the future. The report discusses the three pillars that are relevant for natural resource requirements in Germany with regard to the **security of supply**: domestic primary natural resources, secondary natural resources, and natural resource imports (cf. Contribution of the domestic extraction of natural resources to supply security considering Germany's role in the international natural resource market).

Every mining operation requires interventions into natural environments, some of which can be serious (cf. Managing human intervention into natural environments and landscapes). The report explains the environmental provisions and approval practices for mining interventions, as well as the responsibilities of the authorities. In addition to this, 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 (cf. Contribution to water).

The report also gives an overview of **Employment and Social Affairs**. At the end of 2023 (2024), around 58,000 people (56,000 people) were employed in the extractive industry. This corresponds to around 0.17% (0.16%) of all employees in Germany who are 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 13,300 in 2023 (approx. 14,800 in 2024), mainly due to the phasing-out of hard coal mining by the end of 2018. At the same time, employment is increasing in the Renewable Energies sector, which provided employment for more than 406,000 people in 2023. The report also discusses the legal regulations on social protection, corporate responsibility and due diligence obligations, as well as diversity and equal opportunities for employees in the field of German natural resource extraction (cf. Employment and Social Affairs).

Risk-based approach for quality assurance of payment data

The MSG uses a procedure for risk-based quality assurance of payment flows in the area of financial transparency, in which the payments made by extractive companies to government agencies are disclosed.

Since the third reporting cycle, the reconciliation of payments made by extractive companies participating in the D-EITI with the revenues of government agencies, known as payment reconciliation, has been replaced by a general and risk-based analysis of government processes. This is used as the basis for quality assurance. The risk-based quality assurance of payment data was included by the international EITI Management Board as a standard procedure in the EITI specifications for implementation in all EITI member countries in October 2024. The D-EITI is thus successfully contributing to the further development of the international EITI standard.

Quality assurance of the payment data

The collection of payments, the quality assurance process and the risk assessments were carried out and supported by an independent administrator appointed by the MSG in accordance with the EITI Standard. Participation for the reporting companies was voluntary. For the eighth reporting cycle, the Independent Administrator determined that there is a low risk that the payment flows are not in order. As such, a plausibility check of the payment data is sufficient. This ensures the quality of payment data sent to government agencies.

This eighth D-EITI report was prepared by the German MSG in cooperation with the Independent Administrator at Deloitte Gm auditing company.

Under the heading Payment flows of the extractive industry , you will find the information for the reporting year 2023. The remaining tiles contain additional data for 2024, where available.

More information: How the EITI works, Participants in the MSG

MSG objectives for D-EITI

We, the Multi-Stakeholder Group (MSG), are committed to the principles set out in the EITI Standard 2023 and have therefore set ourselves the following objectives for the implementation of the EITI in Germany:

1. ensuring timely reporting that is understandable and accessible to the general public, based on a transparent, open and innovative EITI process in Germany;
2. preparing contextual information on the German extractive sector to promote a broad discussion on raw materials policy, which also includes aspects of sustainability (economy, environment and social affairs);
3. delivering a gradually expanding, comprehensible and proportionate reporting to the public that meets the EITI Standard and harmonises with the EU Accounting Directive and the EU Transparency Directive. At the same time, added value is to be created;
4. contributing to the further development of the EITI Standard, its application and acceptance as a truly global standard to support the global quest for transparency and accountability and the fight against corruption in the raw materials business;
5. sharing experiences from the multi-stakeholder process, particularly with regard to democratic participation, proximity to citizens and knowledge networking, as well as from EITI implementation in a federal country;
6. significantly increasing Germany's credibility in providing political and financial support to the EITI;

Quellenangaben

[1] Previous D-EITI reports can be accessed via the Documents section of the D-EITI website.

[2] Note: The disclosure of government revenue is based on the statistical codes (NACE) of the core economic activities. Mixed companies with minor extractive activities may not be included in these government statistics, though they do report to the D-EITI and report their payments accordingly to the Independent Administrator. At the same time, government statistics may include companies falling below the D-EITI's materiality threshold (EUR 100,000 per payment flow per company/year). As a result, the sum of payments reported by companies to the Independent Administrator (disclosure of payment flows from extractive industries) may differ from the above government reporting on extractive revenues. Furthermore, the reported values are also influenced by differences in presentation methodology. The disclosed government revenue presents a netted amount that includes both government revenue and repayments to companies. On the other hand, company enquiries within the framework of the D-EITI and in the published payment reports are predominantly presented from a cash outflow perspective. Only payments made by companies to the government are presented; repayments are not taken into account. This procedure corresponds to the approach outlined in IDW Practice Statement 1/2017. Due to the sharp fluctuations in gas prices as a result of the Russia-Ukraine conflict, millions of euros in extraction royalties were paid back to companies in the 2023 calendar year, as the advance payments made in 2022 were too high. These repayments were largely not taken into account in the D-EITI data report. This difference in the modes of presentation has led to a deviation in the two-digit million range. This fact was identified, analysed, and verified by the Independent Administrator as part of the quality assurance process, and explained accordingly in the IA report.

Which natural resources are extracted in Germany?

Crude Oil and Gas

Stand: November 2025

EITI-Standard: #3.1 Exploration activities, #3.2 Production data, #3.3 Export data, #6.3 Contribution of the extractive sector to the economy

Link: https://d-eiti.de/en/report/crude-oil-and-gas/

Crude Oil

History

Crude oil has been industrially extracted in Germany for more than 150 years. The successful oil well in Wietze near Celle in 1858/59 is generally recognised as being one of the first in the world. Crude oil production in Germany peaked in 1968 with an annual production of around 8 million tonnes. Most of the crude oil reserves are in the North German Basin, primarily in Schleswig-Holstein and Lower Saxony.

Economic importance

With a share of around 36 % of primary energy consumption, crude oil is by far the most important energy source in Germany. In this context, fossil fuels with a share of about 78 % (2023) and 77 % (2024) generally account for a much larger share than renewable forms of energy (see also see also Effects of the Energy Transition and the Structural Change).[1] In 2023, domestic oil production amounted to around 2 % of Germany's annual consumption and the share thus remained the same compared to the previous year. Germany is one of the world's largest users of mineral oil, making it almost entirely dependent on importing crude oil and crude oil products. Crude oil imports fell to around 77 million tonnes in 2023. These imports in total were valued at about EUR €45 billion and came from 32 countries, with 59 % of the imported crude oil coming from the USA (14.2 million tonnes), Norway (13.8 million tonnes), Libya (8.8 million tonnes) and Kazakhstan (8.7 million tonnes) – all figures for 2023.[2] Until mid-2023, Russian crude oil was imported exclusively in the form of linefill (residual quantities in the Druzhba pipeline, about 0.2 million tonnes) and has since no longer played a role in the area of crude oil imports.[3] Proven and potential crude oil reserves in Germany were estimated to be almost 23 million tonnes as of 1 January 2024. Germany produced about 1.6 million tonnes of crude oil in 2023.[4] The country's share of global oil production amounted to approx. 0.03 % in 2023. The value of crude oil produced in Germany in 2023 is estimated to be EUR 781 million, which represents 0.02 % of GDP. Crude oil accounted for around 5 % of the total value of natural resources produced in Germany in 2023.

In terms of economic significance, crude oil thus ranked third behind lignite and natural gas in the list of fossil energy resources produced in Germany and in seventh place out of all natural resources extracted nationwide. In a 2023 international comparison of crude oil-producing countries, Germany was in 57th place (1970: 26th place). At the end of 2023 (2024), 1,940 (1,644) persons were employed in oil production in Germany (see also Employment and Social Affairs).

Extraction

In 2023, 45 oil fields were in production in Germany. These fields extract oil by means of some 685 production wells in drilling installations (onshore) and production platforms (offshore). In 2023, the oil fields of Schleswig-Holstein and Lower Saxony yielded almost 90 % of the total German production. The remaining quantity was mainly produced in the Federal States of Rhineland-Palatinate and Bavaria, together with very low production levels in Hamburg, and Mecklenburg-Western Pomerania. The largest German crude oil field is the Heide-Mittelplate I field in the Schleswig-Holstein Wadden Sea (Wattenmeer) National Park. It has been developed since 1987 by a drilling and production platform and by oil well facilities on the mainland. This oil field accounted for about half of Germany's total crude oil production in 2023. Information on exploration and production in the crude oil and natural gas sector is included annually in the report "Crude oil and natural gas in the FederalRepublic of Germany" of the State Office for Mining, Energy and Geology.

Uses

Crude oil is a fossil fuel and mainly used as fuel for vehicles and means of transport and for heating buildings. Over the last few years, oil has accounted for 93 % of energy consumption in the transport sector and has been used in the form of gasoline, diesel and aviation fuel.[5] In 2023, 28.5 % of residential buildings in Germany were still heated with fuel oil, especially in rural areas without a connection to the gas grid. Crude oil is also used in the chemical industry in particular, for example in the production of plastics and dyes, foams, detergents, medicines, lubricants and cosmetics.

Natural gas

History

The oil crises of the 1970s focused increased attention on the consumption of energy and the need for the development of energy sources.

Domestic production grew with the discovery of large gas deposits on the German-Dutch border and the increasing conversion of town and coke-oven gas to natural gas (from 12 to about 20 billion m³ (Vn)[6] raw gas between 1970 and 2005). This was accompanied by a steady expansion of the gas infrastructure.

Economic importance

Natural gas is still the second most important source of energy in Germany with a share of around 25 % of primary energy consumption. In 2023, natural gas production in Germany amounted to around 4.6 billion m³ (Vn) of raw gas, covering only about 6 % of domestic natural gas consumption. In 2023, this share fell by around 2.5 % compared with the previous year. In 2023, 968 TWh of natural gas valued at around EUR 44 billion were imported. The most important importing countries in 2023 were Norway (421 TWh), the Netherlands (250 TWh) and Belgium (212 TWh). From September 2022, the direct supply of Russian pipeline gas to Germany was stopped completely. Apart from that, there was a reduction in imports (-33 %) compared to the previous year. One proportion of the natural gas imported was re-exported to neighbouring European countries (187 TWh). At the end of 2022, LNG (liquefied natural gas) was imported directly to Germany for the first time using the floating LNG terminal in Wilhelmshaven.[7] In 2024, the volume of LNG imported via all LNG terminals (Wilhelmshaven, Brunsbüttel, Lubmin and Mukran) amounted to 68 TWh. In 2024, 92 percent of these terminals were supplied with LNG from the USA. The total share of LNG from the USA in German gas imports was thus about 17 %. Other countries of origin of LNG imports were (with decreasing importance) Norway and Angola.[8] In 2024, direct LNG imports into Germany accounted for around 8 percent of total gas imports. In terms of the economic significance of domestically produced natural gas, Germany ranked number 50 in the comparison of all natural-gas-producing countries in 2023.[9] The country's share of global natural gas production amounted to about 0.1% in 2023. The value of the natural gas extracted in 2023 amounted to an estimated EUR 2 billion. That is equivalent to about 0.1 % of GDP. Natural gas accounted for around 15% of the total value of natural resources produced in Germany in 2023. At the end of 2023 (2024), 1,065 (1,071) persons were employed in the German production of natural gas (see also Employment and Social Affairs).[10]

Extraction

In 2005, domestic natural gas production covered around 25 % of German natural gas consumption. Since then, however, production has declined. The sure and probable reserves of natural gas are also declining. These amounted to around 36 billion m³ (Vn) as of 1 January 2024. The decline in natural gas reserves and production is mainly due to the increasing depletion of the deposits and the resulting natural decline in extraction. There have not been any significant new discoveries in recent years either due to declining exploration activities against the background of social and political conditions.

Almost 98 % of German natural gas was extracted in Lower Saxony in 2023. Other Federal States (Saxony-Anhalt, Thuringia and Bavaria) contributed only marginally to the total production. Natural gas was extracted from 267 production wells on 64 gas fields. Like crude oil, natural gas can be found in underground deposits. Similar to the exploration of crude oil, the exploration of natural gas takes place primarily through seismic surveys and exploration drilling.[11] Natural gas is extracted through a riser pipe inserted into a borehole that is stabilised with cement and steel.

In addition to the development of conventional deposits, non-conventional natural gas deposits could be developed, too. Non-conventional deposits include natural gas deposits in shale, clay, marl and coal seam rock, that can be developed using "hydraulic fracturing" or "fracking" for short. Fracking involves injecting a suspension (water, proppants and additives) and the

resulting increase in pressure to create small cracks in the rock containing the natural gas in a controlled manner. This process releases the gas so that it can be brought to the surface through the drilling pipes.

Fracking in Germany has been used for many decades in the development of conventional deposits, especially in dense sandstones (mostly at greater depths) and has been tried and tested for many years. The authorisation is the responsibility of the federal states and is only granted if environmental risks can be excluded. However, the use of fracking for the commercial development of shale, clay, marl and coal seam rock (i.e. non-conventional deposits), on the other hand, is generally not permitted in Germany until further notice due to environmental concerns and the threat to groundwater. This excludes up to four test drillings. However, there must be scientific monitoring.[12,13] The German Bundestag has not yet made use of the opportunity to review the ban on fracking on the basis of the report submitted by the Expert Commission on fracking in 2021.[14] The topic of fracking continues to be discussed controversially in Germany.

Uses

As a fossil fuel, natural gas is mainly used in industry (34 %) and in private households (32 %, mainly for heating). In addition, it is used to generate electricity (13 %) in the trade, commerce and services sectors (14 %) and in district heating/cooling (including combined heat and power plants; 7 %). In transport, natural gas plays a very minor role as a fuel. Natural gas also other uses – as a reactant in chemical processes (e.g. for ammonia synthesis in the Haber-Bosch process (nitrogen fertiliser)), for iron ore reduction in the blast furnace process but particularly in the production of hydrogen through steam reforming.

Quellenangaben

[1] AG Energiebilanzen e.V. [Working Group on Energy balances] (AGEB) (2024): Energy consumption in Germany in 2023

[2] A list of the most important oil-producing countries can be viewed here: Eurostat – European Commission (2024): Imports of oil and petroleum products by partner country – monthly data.

[3]Federal Statistical Office (2023): Crude oil imports from Russia decreased to 3,500 tonnes in January 2023.

[4] Information on significant exploration projects can be found, for example, here: LBEG (2024): Crude oil and natural gas in the Federal Republic of Germany 2023; BVEG (2025): Crude oil production in Germany; BGR (2024): Report on the natural resources situation in Germany 2023

[5]AG Energiebilanzen e.V. [Working Group on Energy balances] (2024): Evaluation tables for Germany's energy balance

[6] Standard volume (Vn).

[7] AG Energiebilanzen e.V. [Working Group on Energy balances] (2024): Energy consumption in Germany in 2023; Destatis (2023): Press release – Crude oil imports from Russia decreased to 3,500 tonnes in January 2023

[8] Federal Network Agency – Federal Cartel Office (2024): Monitoring report 2024. Federal Network Agency for Electricity, Gas, Telecommunications, Post and Railways

[9] BGR – Bundesanstalt für Geowissenschaften und Rohstoffe [Federal Institute for Geosciences and Natural Resources] (2024): BGR Energy Data 2024 – Data on developments in German and global energy supply

[10] More information on gas supply in the year 2023 and 2024

[11] Information on exploration and production: LBEG (2024): Crude oil and natural gas in the Federal Republic of Germany 2023; BVEG (2025): Crude oil production in Germany; BGR (2024): Report on the natural resources situation in Germany 2023;

[12] Federal Ministry for Economic Affairs and Energy (BMWE): Fracking

13 See Section 13a (2) and (6) of the Water Resources Act

14 Expert commission on fracking pursuant to Section 13a (6) Water Resources Act

Coal

Stand: November 2025

EITI-Standard: #3.1 Exploration activities, #3.2 Production data, #3.3 Export data, #6.3 Contribution of the extractive sector to the economy

Link: https://d-eiti.de/en/report/coal/

Lignite

History

As early as the 17th century in Germany, lignite was being produced as a replacement fuel for wood, which was becoming increasingly scarce. With increasing industrialisation and the development of new deposits, the 19th century saw an increase in lignite production from 170,000 tonnes in 1840 to 40 million tonnes in 1900. This trend continued unabated in the 20th century until production reached an all-time peak in 1985 with 433 million tonnes produced that year. Much of this increase in overall German lignite production was attributable to the East German lignite coalfields. Following German reunification, production of lignite in the East German lignite coalfields fell by 67 % between 1989 and 1994. Total German production fell from 410 million tonnes to 207 million tonnes during this period.

Economic importance

Lignite is still one of the most important sources of energy in Germany, accounting for a share of around 8.3 % of primary energy consumption. This is behind oil, natural gas and renewable energies and hard coal. Annual production in 2023 was around 102.2 million tonnes (2024: 91.9 million tonnes) and fell by 1.9 % compared with the previous year. Germany covers nearly 100 % of its lignite requirements from its domestic reserves. The value of the lignite extracted in Germany in 2023 amounted to EUR 2.03 billion. Lignite accounted for around 14 % of the total value of natural resources mined in Germany in 2023. This means that lignite was the fourth most important natural resource in Germany, in terms of the value of production. In 2023, Germany's share of global lignite production was 9 %. Germany is Europe's largest producer of lignite and the world's third-largest producer[1] of soft lignite after China and Indonesia, but it is continuing to reduce lignite production in the context of the European climate targets, the compromise found by German society on the coal phase-out as a result of the Commission on "Growth, Structural Change and Employment" KWSB 2019 and the entry into force of the Act to Reduce and End Coal-Fired Power Generation (Kohleverstromungsbeendigungsgesetz – KVBG) in 2021 (see Effects of the Energy Transition and the Structural Change). Germany has the third largest reserves after Russia and Australia.[2] Reserves of lignite totalling 1.2 billion tonnes are accessible via developed and definitely planned open-cast mines. Additional reserves amount to around 34 billion tonnes.[3] In 2023, exports of lignite and lignite products fell to around 0.75 million tonnes of SKE, i.e. around 17 % less than in the previous year. With the decline in lignite production in the wake of German reunification, the number of persons directly employed in lignite mining fell from 130,000 in 1990 to 6,630 in 2023 and to 5,797 in 2024 (exclusive of persons employed in coal-fired power stations) (see also Employment and Social Affairs).

Extraction

Lignite is extracted in three areas (the Rhenish, Lausitz and Central German coalfields), where mining is only carried out in open-cast mines today. In Germany, lignite was mined in ten (2024: nine) active opencast mines in 2023. The lignite deposits in the Rhenish coalfield are in the Lower Rhine Basin in the triangle between the cities of Aachen, Mönchengladbach and Cologne. The Lausitz lignite coalfield is a coalfield in south-east Brandenburg and north-east Saxony. The Central German lignite coalfield is generally assigned to Saxony-Anhalt as well as the north-western part of Saxony and the extreme eastern part of Thuringia.

Uses

Around 90% of the lignite Germany produces is used to generate electricity and district heating. Due to the lower energy and higher water content of soft lignite as compared to hard coal, the economic benefits of lignite result from the combination of the open-cast mine and power plant being near the location of the lignite deposits. Around 10 % of lignite produced is refined into solid or pulverised fuels for commercial use and private households (e.g. brown coal briquettes, pulverised lignite, fluidised bed lignite and lignite coke). Lignite contributes 17 % (2023) of gross electricity generation in Germany.

Quellenangaben

[1] BGR – Bundesanstalt für Geowissenschaften und Rohstoffe [Federal Institute for Geosciences and Natural Resources] (2024): BGR Energy Data 2024 – Data on developments in German and global energy supply

[2] AG Energiebilanzen e.V. [Working Group on Energy balances] (AGEB) (2024): Energy consumption in Germany in 2023

[3] BG undesanstalt für Geowissenschaften und Rohstoffe [Federal Institute for Geosciences and Natural Resources] (2024): Report on the natural resources situation in Germany 2023

[4] AG Energiebilanzen [Working Group on Energy balances] (AGEB) (2023), for a detailed source reference see other sources in the endnotes/sources.

[5] Federal Employment Agency (2024), for a detailed source reference, see endnotes/sources.

Salts

Stand: November 2025

EITI-Standard: #3.2 Production data, #3.3 Export data, #6.3 Contribution of the extractive sector to the economy

Link: https://d-eiti.de/en/report/salts/

In addition to the mineral natural resources described in the following section (vii. Other natural resources), salts are industrial minerals. Industrial minerals are mineral resources that can be immediately used in industry due to their special chemical and physical properties, i.e. without any substance conversion. A distinction is made between rock salt, potash salts and magnesium salts.

History

The commissioning of the world's first potash factory in Staßfurt in 1861 marked the beginning of what is now a 150-year tradition of German potash mining. The extraction of salt by solubilisation, i.e. by making it soluble using water injected via boreholes, or by mining in salt mines, has a long history. People were digging for salt in the Berchtesgaden area as early as the 12th century. In the 16th century a salt mine was built there which is still in operation today.

Economic importance

In 2023, the amount produced in Germany was approximately 12.5 million tonnes of rock salt (including industrial brine) and some 5.8 million tonnes of potash and potash salt products. This is roughly equivalent to a value of EUR 2.5 billion and it accounts for a 0.06 % share of GDP. Salts accounted for around 18 % of the total value of natural resources mined in Germany in 2023. This means that salts ranked 3rd among all natural resources mined in Germany in terms of economic importance behind the aggregates and natural gas. Domestic production covered 100 % of German requirements for salts (2023). With a total production of approx. 5 %, Germany was the fourth largest producer of salt in the world in 2023, after China, the USA and India, and also the fifth largest potash producer with around 5 % of the world's total production. In 2023 (2024), a total of 8,398 (8,262) persons were directly employed in potash mining in Germany and a further 2,472 (2,584) were employed in salt mining. The estimated geological rock salt reserves in Germany amount to over 100 trillion tonnes. By comparison, geological potassium salt reserves are lower, with a converted potassium oxide content estimated at about 5 billion tonnes.[1]

Extraction

Extraction takes place in Germany in five potash mines (in Hesse, and Thuringia), seven salt mines (in Baden-Wuerttemberg, Bavaria, Lower Saxony, North Rhine-Westphalia, Saxony-Anhalt and Thuringia), six salt works (in Baden-Wuerttemberg, Bavaria, Lower Saxony and North Rhine-Westphalia, and Saxony-Anhalt) and ten solubilisation facilities (in North Rhine-Westphalia, Schleswig-Holstein, Lower Saxony, Saxony-Anhalt and Thuringia), including one operation for the extraction of potash salts (Thuringia).[2]

Salt and potash mining is carried out in the mines by means of drilling, blasting or cutting techniques or by brining out underground deposits (solubilisation). Brining out is done by introducing freshwater or half-brine into the salt deposits through borehole probes, after which the salts dissolve. The brine is then pumped through a probe and processed above ground in salt works or specialised facilities, where it eventually becomes salt, potash salt and other products.

Uses

Rock salt and evaporated salt is used for commercial and industrial purposes as well as for food and de-icing. Salt is an indispensable natural resource for the chemical industry, e.g. in the production of soda, chlorine and caustic soda. Glass, plastic and aluminium could not be produced without salt. It is used as regenerating salt in water softening plants, in the feed industry, in road services, for snow clearing and in the food industry. Sodium chloride meets particularly high purity requirements as an active pharmaceutical ingredient.

The potash crude salts, which are mainly extracted by mining and to a lesser extent by brine, are mainly used as fertilisers in agriculture. However, they are also used as industrial salt in electrolysis and other industrial processes and are in demand in high-purity form the food and animal feed industry and for pharmaceutical purposes.

Quellenangaben

[1] BGR – Bundesanstalt für Geowissenschaften und Rohstoffe [Federal Institute for Geosciences and Natural Resources] (2016): Salts in Germany; more information on reserves and resources in the Annual Report of K+S and information about significant expansion projects

[2] Current information on mines and salt works in Germany for potash and salt extraction

Quarried natural resources

Stand: November 2025

EITI-Standard: #3.2 Production data, #3.3 Export data, #6.3 Contribution of the extractive sector to the economy

Link: https://d-eiti.de/en/report/quarried-natural-resources/

Quarried natural resources

Natural stone and earth materials include a variety of mineral resources, in particular gravel and sand, crushed natural stone, natural stone, limestone, marlstone and dolomite, gypsum and anhydrite stone as well as coarse ceramic clay and loam. Stone and earth are bulk raw materials; they are site-specific due to geological conditions and are not evenly distributed across the country.

History

Quarrying has been handed down since the beginning of human history. According to scientific findings, the oldest known “stones from human hands” originate from the 9th to the 8th millennium B.C., taken from ground fortifications in the Middle East. The extraction of quarried natural resources also has a very long tradition in Germany. In the past, these natural resources were mainly extracted by hand, but companies today use modern technology. Geophysics, GPS, intelligent machine and plant control and largely automated processes control the extraction of these natural resources.

Economic Importance

Every year, the building materials and quarrying industry extracts roughly 560 million tonnes of primary raw materials (excluding quartz sand and gravel, kaolin and fine ceramic clay; these natural resources are covered in the section on industrial minerals) or uses these materials in production. In 2023, gravel and sands with 232 million tonnes and broken natural stone with 203 million tonnes represented the largest share of natural resources in terms of quantity in the German extractive industry. The total value of quarried natural resources was around EUR 5.7 billion in 2023. Thus in 2023 almost 40 % of the total value of natural resources mined in Germany was attributed to quarried natural resources.

Germany meets its own requirements for quarried natural resources largely from reserves within the country. In 2023, the extraction of quarried natural resources amounted to 515 million tonnes. Quarried products are generally mined on a regional basis and are transported over short distances to the consumers. The reason for this is that the transport costs are relatively high compared to the value of the material. Accordingly, foreign trade plays mainly a role in areas adjacent to the border. The main customers are the countries which are Germany’s direct neighbours, e.g. the Netherlands, Switzerland and Belgium. In 2023 (2024), imports in terms of volume were approx. 14.5 (14.6) million tonnes valued at EUR 1.2 (EUR 1.2) billion. Exports in terms of volume were approx. 23.2 (21.6 million tonnes valued at EUR 0.9 (EUR 0.9) billion.[1] In 2023 (2024), the quarried natural resources sector (including Other mining) employed 37,777 (37,364) people in Germany who are subject to social insurance contributions (see also Employment and Social Affairs).

Extraction

Quarried natural resources are mined decentrally and, with just a few exceptions, are extracted in open-cast operations. According to the association, mass building materials such as gravel and sand or natural stones were produced in around 2,700 plants in 2023. A plant/location may include several production sites in Germany.[2] When extracting sand and gravel, a distinction is made between dry and wet extraction, depending on the groundwater situation, and these two scenarios require different production techniques. Nearly all quarried natural resources require processing and refinement before they are sent on for their intended use. As non-renewable natural resources, they are also site-bound because of their volumes.

Uses

Around 80% of the quarried materials are supplied directly to the building industry (e.g. civil engineering to build road bases and wearing courses, track ballast) or are initially processed by the building products sector into basic and building materials (e.g. cement, concrete, quick lime, mortar, insulation materials, tiles, bricks) and then supplied to the construction industry. The remaining approx. 20% are used in the chemical, steel or glass industries. In addition to the quarried quantities of primary earth and stone, approx. 100 million tonnes of secondary raw materials (mineral construction waste and by-products from industrial processes) are used in the building industry every year.[3] These result from e.g. the demolition of buildings, the production of pig iron (blast furnace slag) or from electricity generation in conventional power stations (FGD gypsum, fly ash). The use of secondary raw materials contributes to the substitution of primary natural resources. The substitution rate is around 15 %.[4,5]

Other natural resources

Industrial minerals

History

Industrial minerals are mineral rocks that can be immediately used in industry due to their special chemical and physical properties, i.e. without any substance conversion. In addition to the salts already mentioned in section v., this group includes kaolin (also called porcelain earth), quartz sand (clay), special clay (fine ceramic clay), quartzite, feldspar, sticky sand, bentonite, silicas, fluorite and barite. Industrial minerals have been extracted in Germany for hundreds of years in very diverse quantities.

Economic Importance

Apart from salts, the two most important industrial minerals in Germany in terms of volume are quartz sand/gravel and fine ceramic clay with production volumes of around 9.1 million tonnes and about 1.9 million tonnes respectively in 2023. In 2023, the total value of the industrial minerals extracted in Germany was around EUR 262 million. In 2023, 400 thousand tonnes of quartz sands were imported, mainly from the Netherlands, France and Poland. In addition, around 330 thousand tonnes of kaolinic clay and loam were imported in 2023, mainly from the Netherlands, Great Britain and France.

Extraction

The extraction of industrial minerals in Germany is extremely regional in structure, due to natural conditions. While, for example, kaolin is produced in Bavaria and Saxony and silica in Bavaria, the extraction of special clay is mainly concentrated in Rhineland-Palatinate and Hesse. Apart from salts, industrial minerals in Germany are mainly mined above ground by small and medium-sized enterprises. In contrast, fluorite and barite are also mined underground. In Germany, industrial minerals are extracted at around 200 extraction sites, although this number varies slightly each year.

Uses

Due to their chemical and physical properties, industrial minerals are mainly used in the paper, chemical, glass, ceramic, refractory, foundry and steel industries. However, the pharmaceutical industry, environmental management (exhaust gas purification, wastewater treatment plants, solar panel and wind turbine plants) and the automotive industry also use industrial minerals.

Iron ore

In Germany, iron ore is mined in North Rhine-Westphalia and Saxony-Anhalt. The iron ores extracted here are not smelted into iron. However, they are used mostly in the form of crushed stone, chippings and brittle sands as a coloured and iron-rich ag-

gregate for the concrete or cement industry. Germany's requirement for iron ore to produce pig iron is covered entirely through imports. In 2023 and 2024, this figure was around 35 million tonnes.[6] In 2023 and 2024, the ore came mainly from Brazil, Canada, the Republic of South Africa, Sweden and the USA.

Quellenangaben

[1] Destatis (2025): Query export and import (foreign trade): Germany, years, commodity classification (51000-0005), GP2019 (4-digit). The following commodity groups were summed for the value determination: GP19-0811 ((natural stone, artificial stone, limestone, gypsum stone, chalk, slate); GP19-0812 (gravel, sand, clay and kaolin); GP19-0899 (quarried natural resources, not stated otherwise, other mining products)- The 2024 figures are provisional. As of February 2024.

[2] Bundesverband Mineralische Rohstoffe e.V. [Federal Association of Mineral Resources] (2024): Management Report for 2023/2024

[3] RWI – Leibniz Institute for Economic Research (2025): Study commissioned by the Bundesverband Baustoffe – Steine und Erden e.V. (bbs): Demand for raw materials 2045: Securing resources, building the future. Prospects for mineral primary and secondary raw materials

[4] Bundesverband Baustoffe – Steine und Erden e.V. (bbs): Supply of raw materials

[5] RWI – Leibniz Institute for Economic Research (2025): Study commissioned by the Bundesverband Baustoffe – Steine und Erden e.V. (bbs): Demand for raw materials 2045: Securing resources, building the future. Prospects for mineral primary and secondary raw materials

[6] Destatis (2025): Query export and import (foreign trade): Germany, years, commodity classification (51000-0005), GP2019 (4-digit). Data for 2024 are provisional, DESTATIS revision status 02/2024 for iron ore imports.

Deep Geothermal Energy

Stand: November 2025

EITI-Standard: #3.1 Exploration activities, #3.2 Production data

Link: https://d-eiti.de/en/report/tiefe-geothermie/

Deep geothermal energy refers to the use of geothermal heat from depths of over 400 metres and at temperatures that are typically used for heating purposes (usually above 60°C) or electricity generation (usually above 100°C). The potential in Germany is estimated at several hundred TWh,[1] with great potential in the South German Molasse Basin, the Upper Rhine Graben and the North German Basin.[2,3]

History

The earliest example of the use of deep geothermal energy in a large-scale plant in Germany is the thermal power plant Waren at the Müritz lake in Mecklenburg-Western Pomerania, which was commissioned in 1984 and has a thermal output of 1.3 MW. Today, the regional focus of hydrothermal energy generation is the South German Molasse Basin in the greater Munich area.

Economic importance

The use of deep geothermal energy in Germany has increased over the last two decades, especially due to its growing contribution to the supply of heat via district heating networks.[4] However, its share in the overall German energy mix is still low compared to other renewable energies. As of January 2025, 42 deep geothermal plants were in operation in Germany, 31 of which only produced heat and 2 only electricity.[5] Gross electricity generation from deep geothermal energy was 214 GWh in 2024, which corresponds to about 0.04 % of the gross electricity consumption in Germany. The available heat amounted to 1795 GWh, corresponding to a share of about 0.2 % of final energy consumption in the heating sector.[6]
Although the annual heat production from deep geothermal energy in Germany is only 1.7 TWh per year (as of 2020), it can, however, be significantly increased. It is estimated that the domestic market potential is around 70 GW of installed capacity. This means that a quarter of the total heat demand in Germany can be covered by geothermal systems as well as high-temperature storage and pit water.
State funding programmes such as the Renewable Energy Sources Act (EEG) for electricity and the Federal Funding for Eff[illegible]t Heating Networks (BEW) for heat create investment incentives and are intended to accelerate the expansion. The technology is considered capital-intensive with a high exploration risk, but offers stable and predictable energy production in

the long term. In addition to CO_2 savings, the economic benefits of the expansion also include the regional added value and the reduction of energy imports.

Extraction

Deep geothermal energy is tapped by drilling wells to depths ranging from 400 meters to several kilometres, depending on geological conditions and temperature levels, which require a mining permit. The Geothermal Information System (GeotIS) provides nationwide information on planned and in-service facilities for the use of deep geothermal energy, as do the Bundesverband Erdöl, Erdgas und Geoenergie e.V. (including type of mining authorisation) and the Bundesverband Geothermie e.V. Every two years, the energy study of the Bundesanstalt für Geowissenschaften und Rohstoffe (BGR) provides an overview of the overall situation of geothermal energy in Germany, Europe and worldwide. The energy data is also published annually as Excel, e.g. for the year 2024. In 2022, the Federal Ministry for Economic Affairs and Energy (previously Climate Action) announced that it would initiate at least 100 additional geothermal projects by 2030, connect them to heat networks and make geothermal energy usable in residential buildings, neighbourhoods and industrial processes.[7]

In the hydrothermal systems, hot thermal water is extracted from water-bearing layers/aquifers. In these layers, the fluid is transported through pores, gaps or karst cavities. Above ground, the heat is extracted from the water in a power plant or a heating centre and the cooled water is returned to the subsoil. Geothermal development in Germany is currently taking place almost exclusively in the area of hydrothermal geothermal energy.

With deep geothermal probes, the water is only circulated within the borehole in the closed circuit. Due to the thermal contact with the surrounding rock, the water heats up on the way down and is brought back up via a thermally insulated pipe.[8]

With petrothermal systems, flow paths in the subsoil are created in hydraulically dense, in particular crystalline rock (for example granite) by generating cracks. Similar to hydrothermal systems, water is circulated through these cracks in order to obtain heat. There is great potential for this concept in Germany. Possible risks related to petrothermal systems must be examined on a site-specific basis.

Use

In Germany, the geothermal energy generated is primarily used to supply local and district heating networks in nearby municipalities or regions. Direct heating of residential areas, public buildings and commercial enterprises is the main field of application. Other applications include the provision of process heat for industry or use in balneology. The focus of the current expansion strategy is clearly on providing heat as a contribution to decarbonising the heating sector. Until now, electricity generation in geothermal power plants has played a minor role in Germany and is of particular interest where higher temperatures (>100-120°C) are available.

Furthermore, deep geothermal waters are often enriched with lithium. The additional extraction of lithium from these waters could make the use of deep geothermal energy more economical in the future, especially in the Upper Rhine Graben and the North German Basin, and thus further accelerate its expansion (see also Supply Security). However, despite existing pilot projects, there is still a considerable need for research in this area.[9]

Quellenangaben

[1] Strategy paper of six institutions of the Fraunhofer-Gesellschaft and the Helmholtz Association (2022): Roadmap Deep geothermal energy for Germany. Recommendations for action for politics, business, and science for a successful heat transition

[2] Geothermal information system. Current research data on the potential and use of geothermal energy: Overview maps

[3] acatech (German Academy of Engineering Sciences) (2024): The heat transition is taking place: According to an acatech study, geothermal energy can fuel district heating

[4] Geothermal information system. Current research data on the potential and use of geothermal energy: Statistics on geothermal energy

[5] Bundesverband Geothermie (Federal Association of Geothermal Energy) (2025): Geothermal energy in figures. Deep geothermal energy in Germany (as of January 2025)

[6] Office of the Working Group on Renewable Energy Sources Statistics (AGEE-Stat) at the Federal Environment Agency (2025): Renewable energy sources in Germany. Data on the development in 2024

[7] Federal Ministry for Economic Affairs and Energy (BMWE) (2022): Geothermal energy for the heat transition – Federal Ministry for Economic Affairs launches consultation process

[8] German Federal Environment Agency (2015): Deep geothermal energy – possible environmental effects due to hydraulic and chemical stimulation

[9] Bundesverband Geothermie e.V. (2030): State of research and research needs for geothermal energy

What are the legal frameworks?

Who is responsible? Laws and responsibilities of public authorities

Stand: November 2025

EITI-Standard: #2.1 Legal framework and fiscal regime, #2.2 Contract and license allocations

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

In Germany, the extraction of natural resources is for example regulated by the Federal Mining Act (BBergG), which replaced the old mining law of the Federal States as well as numerous ancillary mining laws in 1982. The BBergG is complemented by various regulations on mining law matters. The Federal Ministry for Economic Affairs and Energy is responsible for mining law within the Federal Government. The mining authorities of the Federal States *(see figure 1)* implement the law and are responsible for approving and supervising mining activities, depending on the mineral resources. For certain natural resources not covered by the BBergG, some federal states have adopted their own regulations for these landowners' natural resources in the so-called Excavation Law of the federal states.

With regard to their legal regulation, a distinction is made between three groups of natural resources in Germany *(see figure 2)*:

- **Free-to-mine natural resources** are not the property of the landowner. The exploration and extraction of these mineral resources is subject to the BBergG and requires a two-stage application procedure: in the first step, the granting of a mining licence (public-law concession) and in the second step, the site-specific approval via the operating plan procedure, in each case by the competent mining authority of the affected federal state.
- **Privately-owned natural resources** are owned by the landowner and are subject to mining law (see Section 2(1) number 1 BBergG). The exploration and extraction of these mineral resources do not require a mining license, however they require approval in the operating plan procedure by the competent mining authorities of the affected federal state.
- **Landowners' natural resources** are all natural resources that are not free-to-mine or privately-owned and are owned by the landowner. They are not subject to mining law and are therefore not supervised by the mining inspection authorities. Instead, the approval procedures with regard to the landowners' natural resources are carried out in accordance with the provisions of the Federal Immission Control Act (BImSchG) or in accordance with provisions of state law (e.g. Excavation Laws, Water or Building Law, Nature Conservation Law).

Depending on the federal state, natural resource and type of extraction, middle and lower-management levels of governmental bodies are responsible for the latter group of landowners' natural resources.

Overview of the mining authorities of the Federal States

Baden-Wuerttemberg

Ministry of Environment Climate and Energy

District President Freiburg, State Office for Geology, Mineral Resources and Mining

Bavaria

State Ministry for Economic Affairs, Regional Development and Energy

Government of Upper Bavaria,Mining Office of Southern Bavaria

District Government of Upper Franconia, Mining Office of Northern Bavaria

Berlin

Senate Administration for Economic Affairs, Energy and Industry

State Office for Mining, Geology and Natural Resources, Brandenburg

Brandenburg

Ministry for Economic Affairs, Labour and Energy

State Office for Mining, Geology and Natural Resources, Brandenburg

Bremen

Senator for Economic Affairs, Ports and Transformation

State Office for Mining, Energy and Geology Hanover

Hamburg

Authority for Economic Affairs and Innovation

State Office for Mining, Energy and Geology Hanover

Hesse

Ministry of Agriculture and Environment, Viticulture, Forestry, Hunting and Homeland

Regional Council of Darmstadt Occupational Safety and Environment Dpt. Wiesbaden, Regional Council of Gießen,Department IV “Environment”, GießenRegional Council of Kassel,Department III “Environmental Protection”

Lower Saxony

Ministry of Economy, Transport, Construction and Digitalisation

State Office for Mining, Energy and Geology Hanover

North-Rhine Westphalia

Ministry of Economy, Industry, Climate Protection and Energy

Arnsberg District Government Department of Mining and Energy in North-Rhine Westphalia

Rhineland-Palatinate

Ministry of Economic Affairs, Transport, Agriculture and Viticulture

State Office for Geology and Mining

Saarland

Ministry of Economic Affairs, Innovation, Digital Affairs and Energy

Upper Mining Office of the Saarland Mining Office of Saarbrücken

Saxony

State Ministry of Economic Affairs, Labour and Transport

Saxon Chief Mining Authority

Saxony-Anhalt

Ministry of Economy, Tourism, Agriculture and Forestry of Saxony-Anhalt

State Office for Geology and Mining of Saxony-Anhalt

Schleswig-Holstein

Ministry of Energy Transition, Climate Protection, Environment and Nature

State Office for Mining, Energy and Geology Hanover

Thuringia

Ministry of Environment, Energy, Nature Conservation, and Forestry

Thuringian State Office for the Environment, Mining and Nature Conservation

Legal regulation

Legal division of natural resources in Germany

natural resources			
Legal break-down	Free-to-mine natural resources (subject to mining law)	Privately-owned natural resources (subject to mining law)	Landowners' natural resources (not under mining law)
Subject-specific division	Energy resources: coals, hydrocarbons (including oil and natural gas), geothermal energy Industrial minerals: fluorite, graphite, lithium, phosphorus, all salts that are readily soluble in water, sulphur, barite, strontium, zirconium Metal ores: e.g. iron, copper, lead, zinc ores, etc. Also: all natural resources in the area of the continental shelf and coastal waters (including gravel and natural stones) 1	Industrial minerals: bentonite and other montmorillonite clays, feldspar, mica, kaolin, diatomaceous earth (diatomite), 'pegmatite sand', quartz (quartz sand and gravel) & quartzite (if suitable for refractory products and ferrosilicon production), soapstone, talk and clay (if fireproof and acid-proof). Quarried natural resources: basaltic lava (except columnar basalt), roofing slate, trass. Also: all privately-owned natural resources, which have been extracted underground (incl. gypsum, natural stone, brick clays etc.).	Quarried natural resources (in opencast mining): anhydrite, gypsum, limestone, basalt columns and other natural stones, gravel and sand, quartz and quartzite (if unsuitable for the manu- facture of refractory products and ferrosilicon) and other natural resources not listed in this table Also: peat
Right of disposal over natural resources	These natural resources are "free", i.e. they do not belong to the landowner. Their exploitation requires mining rights and the permission of the mining authorities.	These mineral resources belong to the landowner. The landowner is entitled to use them.	
Type of legal regulation	Regulated pursuant to the BBergG § 3 (3) § 3 (4)	Governed by other legal jurisdictions, e.g., construction law (Excavation Law), Water Resources Act or State Water Act, Federal Immission Control Act, Federal or State Nature Conservation Act.	

Edi ble

Own presentation. Based on the following source: State geological service of the Federal Republic of Germany

[1] In the territory of the former GDR, special requirements may exist for free-to-mine natural resources under the Unification Treaty.

How are resource extraction projects approved and monitored?

Stand: November 2025

EITI-Standard: #2.1 Legal framework and fiscal regime, #2.2 Contract and license allocations, #2.4 Contracts and licenses

Link: https://d-eiti.de/en/report/how-are-resource-extraction-projects-approved-and-supervised/

In Germany, the conditions under which natural resources are extracted are generally not negotiated directly between the extracting companies and the state authorities. The conditions for the exploration and extraction of mineral resources are laid down in generally applicable laws and are implemented by the relevant authorities. The procedures for the approval and supervision of raw material extraction projects in Germany are not regulated in the same way for all mineral resources. They vary depending on the natural resource type and its legal anchoring in the federal and state governments.

Mining licences

Mining licenses are the basis for exploring and extracting free-to-mine mineral resources. They are applied for in the form of a permit, license or proprietary mining rights. Under Section 22 BBergG, both the transfer of an existing mining licence and the participation of third parties in it are only permitted with the consent of the competent mining authority.

We can distinguish between three types of mining licenses:

Permit

The permit is a mining license that grants the right to explore free-to-mine natural resources in a particular licensed mining site. The permit is limited to a maximum of five years and can be extended by three years (see Section 16(4) BBergG). There is a legal entitlement to the granting of a permit, provided there are no grounds for refusal. The permit may be refused if, for example, no work programme is available or the specified period is not taken into account in the planning. The grounds for refusal are listed exhaustively in Section 11 BBergG. If for reasons for which the permit holder is responsible, exploration is not started within one year, the permit must be revoked (Section 18 BBergG).

License

The license is a mining license granting the right to explore and extract free-to-mine mineral resources in a particular licensed mining site. The license is granted for “a period of time appropriate for the completion of the extraction in the individual case”. Fifty years may only be exceeded if this is necessary in view of the investments normally required for the extraction. An extension is possible (see Section 16(5) BBergG). There is a legal entitlement to the granting of a license, provided there are no grounds for refusal.

The license can be refused if, for example, it cannot be proven that the mineral resources can be extracted according to their location and nature (see Section 12 BBergG). A license shall be revoked after three years in cases where extraction is not commenced or is interrupted, unless there are grounds for obstruction pursuant to Section 18(3) sentence 2 BBergG. The grounds for refusal are listed exhaustively in Section 12 BBergG (incl. reference to Section 11 BBergG).

Proprietary mining rights

Pro tary mining rights are a special form of mining license for the extraction of free-to-mine mineral resources. They comprise the rights and obligations associated with the granting of a license, but also allow mortgage lending and the registration

of easements. The proprietary mining rights are entered in the land register with the name and address of the applicant and details of the field. The proprietary mining rights are granted for "a period of time appropriate for the completion of the extraction in the individual case". Fifty years may only be exceeded if this is necessary in view of the investments normally required for the extraction. An extension is possible (see Section 16(5) BBergG). If the regular extraction of natural resources has been interrupted for more than ten years, the proprietary mining rights must be revoked in certain cases (if Section 18(4) sentence 1 BBergG is applicable). In order to apply for proprietary mining rights, the applicant must already hold a license for the specified field. In addition, proprietary mining rights may be denied if, for example, it cannot be demonstrated that an economic extraction of the natural resources is to be expected (see Section 13 BBergG).

Special case: Mining license according to old law

In addition to the above-mentioned authorisations (permit, license or proprietary mining rights), the authorisation forms also include authorisations derived from old law, which are referred to as old rights. These are mining licenses granted before the current Federal Mining Act of 1982 entered into force. They include, for example, the opencast lignite mining industry in the Rhenish mining area or the salt mining leasehold rights (*Salzabbaugerechtigkeiten*) and old crude oil contracts in Lower Saxony. They remain valid under current law (see Section 149(1) sentence 1 BBergG) if they have been notified to the mining authorities and confirmed by the mining inspection authorities within a transitional period of three years after the BBergG 1982 came into force. In contrast to authorisations under the new BBergG, authorisations under the old law are neither limited in time nor do mine site or extraction royalties have to be paid. In practice, these old rights related/relate in particular to stone and lignite, salts and hydrocarbons. However, the approval of an operating plan is also required for the extraction of mineral resources under the old law.

Special case: special requirements on the territory of the former GDR

The GDR's mining law system differentiated between nationally owned and other mineral resources. The former essentially comprised the mineral resources that were free-to-mine and privately owned according to German federal law; the latter were classified as property. The Lending Ordinance of 15 August 1990 created the basis for converting mining licences for nationally owned mineral resources into free-to-mine natural resources, thereby transferring them into the German federal legal system. The mining licenses transferred in this way are considered proprietary mining rights; they are unlimited in time and exempt from mine site and extraction royalties. In contrast to the former federal territory, the old rights that are still valid in the new federal states extend to the deposits explored up to 1990 and also comprise privately-owned natural resources.

Overview of old mining laws, mining laws in the GDR and modern mining laws

You can find an overview of all mining rights at Data on mining authorizations.

Approval of an operating plan

Exploration, extraction and processing operations that are subject to the BBergG are generally only established, operated and closed on the basis of plans (operating plans) that have been drawn up by the company and approved by the competent authority. The approval of such operating plans is subject to conditions (conditions of approval).

They refer, among other things, to operational safety and occupational health and safety, protection of the surface and the avoidance of harmful effects, protection of the deposit and precautionary measures for the proper reutilisation of the areas used for raw material extraction. The BBergG distinguishes between different types of operating plans, such as framework operating plans, main operating plans, final operating plans and special operating plans. For more information see Managing human intervention in nature and landscape.

The operating plans generally comprise:

- A presentation of the scope of the project
- A presentation of the technical implementation of the project
- The duration of the project
- Evidence that the conditions of approval have been met

The operation of a mine is typically dynamic in nature due to the ongoing adaptation to the deposit, as the specific location of the mining operation changes as the mining of lignite or salt progresses and extends to areas of the deposit that have not yet been mined (this is not the case with borehole mining, such as deep geothermal energy, oil and natural gas). This mode of op-

eration also entails specific risks for employees and third parties. Because of this peculiarity, continuous monitoring of the operation is required, staggered according to time intervals. As a general rule, the main operating plan should not exceed two years and should be approved by the competent authority. The permanent coordination between the company and the competent authority is intended to ensure intensive state control of the mining companies, while at the same time ensuring flexibility in planning.

Against the background of the phase-out of lignite-based electricity generation (see Effects of the Energy Transition), the Federal Mining Act (Bundesberggesetz, BBergG) was amended. The duration of main operating plans for lignite opencast mines can be extended beyond two years[1] in order to increase the planning certainty. This rule may also apply to other mining projects, provided that adequate administrative control is maintained.

In addition, procedures have been streamlined: Actions against authorisations for open-cast lignite mines will in future be decided directly by the Higher Administrative Courts (FN: Section 48 (1) no. 14/VwGO [Rules of the administrative courts]).[2]

In addition to the approval procedures, contractual agreements between companies and government agencies are also made in some cases. However, as explained above, these are not the rule but the exception. Where private-law agreements are relevant for extractive companies in Germany, this is listed and explained in Payment flows of the extractive sector.

Permit under water law

If a mining project involves the use of a body of water, a permit under water law is required in addition to the approvals under mining law (see § 8 in conjunction with § 9 WHG (Water Resources Act)[2]. Such uses of water bodies include, in particular:

1. the removal and discharge of water from surface waters,
2. the impoundment and lowering of surface waters,
3. the removal of solid substances from surface waters, where this has an impact on the water characteristics,
4. the introduction of substances into water bodies,
5. the removal, pumping or conveying to the surface and discharge of groundwater.

Unless there is one of the aforementioned activities, the following are also deemed to be uses

1. the impoundment, lowering and diversion of groundwater by installations designed or suitable for this purpose,
2. measures which are suitable to cause permanent or not insignificant adverse changes in water quality,
3. the fracturing of rocks under hydraulic pressure for the exploration or extraction of natural gas, petroleum or geothermal energy, including associated deep drilling,
4. the underground storage of reservoir water resulting from the measures referred to in point 3 or from other measures for the exploration or extraction of natural gas or petroleum.

Where an operating plan under mining law provides for the use of water bodies, the mining authority shall decide on the granting of the permit. The same applies to the revocation of a permit. The decisions of the mining authority must be taken in agreement with the competent water authority.

Permits under water law must be entered in a so-called water register (section 87 WHG), which is publicly accessible. The procedural regulations for this are governed by state law.

Environmental impact assessment

Similar to other projects with significant environmental impacts, environmental impact assessments are also required for projects under mining law. The Ordinance on the Environmental Impact Assessment of Mining Projects (EIA-P Mining) regulates when an environmental impact assessment (EIA) or a preliminary assessment of the individual case is required. In this connection, it depends, for example, on the size of the project, measured by the extraction volume or the required extraction site or on the question whether Natura 2000 areas are affected, whether an EIA is required for the mining project. An example is contained in the following table. In addition, an EIA is mandatory for all mining projects to the extent that they are included in the list of projects with mandatory EIA according to Section 1 of the Ordinance on the Environmental Impact Assessment of Mining Projects (EIA O Mining), which was adopted on the basis of Section 57c BBergG.

If an EIA is necessary, a planning approval procedure with participation of members of the public, whose interests are affected by the project must be carried out in accordance with mining law. Within the scope of the involvement of the public, the plans for the extraction of mineral resources and a report on the likely environmental impact of the project are made available to the public in the municipalities concerned for a period of one month in accordance with Section 16 UVPG (Act on EIA). The public display will be announced in advance in accordance with Section 73 VwVfG (Administrative Procedure Act). The competent authority shall set a reasonable deadline for the objections of the public concerned after the end of the public display period. The authorities concerned will be consulted at the same time as the public exhibition. Comments from the authorities and associations as well as objections from citizens are discussed jointly with the company and the approval authority at a discussion meeting (Section 73 VwVfG). A decision on the objections is made by the competent authority (in this case the mining authorities of the federal states) and set out in the planning approval decision. The planning approval under mining law is also a binding decision that is not characterised by planning considerations and discretionary powers. In addition, it not only integrates decisions of other authorities, but in accordance with Section 57a (5) BBergG also applies to subsequent operational plans. Any information to be published on environmental impact assessments of mining projects is available on the environmental portals of the state and federal governments.[3,4]

In contrast, no planning approval procedure is carried out for operating plan procedures without an EIA. Accordingly, the responsibility of other authorities to decide on authorisations, permits, licenses, etc. remains unaffected in these cases. So to the extent necessary for the concrete implementation of a natural resource project, further authorisations, permits and licenses etc. are to be obtained from the respective competent authorities. These can include building permits, forest conversion permits, authorisations under the Immission Control Act[5], permits under explosives law or the granting of exemptions from prohibitions under nature and landscape law.[6]

Public access to environmental information and “Authorisation Notices”

According to environmental information law, every person has free access to environmental information from bodies obliged to provide information. To this end, the federal and state governments have enacted regulations that implement the requirements of international law (“first pillar” of the Aarhus Convention) and the European Union’s Environmental Information Directive 2003/4/EC. A distinction must be made between the Environmental Information Act (UIG), which regulates access to environmental information at federal level, and the statutory provisions of the federal states on access to environmental information, which apply to agencies in the federal states that are obliged to provide information. The Federal Freedom of Information Act (IFG) applies to other official information held by federal authorities.

Environmental information (see Section 2 III UIG and corresponding regulations in the environmental information laws of the federal states) includes both data on the condition of environmental elements such as air, atmosphere, water, soil, landscape and natural habitats (No. 1) and information on factors such as noise, energy, substances or radiation (No. 2) as well as measures or activities that affect the above-mentioned environmental elements or factors or aim to protect the environment (No. 3). According to Section 3(1) of the Environmental Information Act (UIG), all public authorities as well as certain private authorities, in so far as they perform public tasks or public services, are obliged to provide access to environmental information. Anyone wishing to receive environmental information can submit an application to the competent authority in accordance with Section 4 of the UIG. The request should specify the information to which the request relates. Fees may apply for processing.

The right to access information may be restricted in order to protect certain interests that are exhaustively listed in the UIG (Sections 8, 9 UIG). Among other things, these include the protection of personal data, copyrights or trade and business secrets. An appeal may be lodged against the rejection of a request for access to information.[7]

Environmental information on emissions from individual natural resources extraction facilities (and other industries) is also made available to the public on request. This information includes authorisations, permits or licenses granted to the company to impact the environment. Approval decisions that have a significant impact on the environment must be published independently by the competent authorities (see Section 10 II UIG).[8] Some federal states use extensive “environmental portals” to publish authorisation notices and general environmental information.[9] At federal and state level, there are central internet portals that contain information about the environmental impact assessments described above (EIA portal, cf. Section 20 UVPG). These portals can also be used for the dissemination of environmental information (see the legal clarification for the scope of the UIG in Section 10 III UIG).[10]

Example of an authorisation decision

Citizens can obtain specific information on the environmental impacts approved by the authorities from the authorisation notices. The following is an excerpt from the notice "Water law permit (...) for the discharge of saline wastewater from the Neuhof-Ellers and Werra plants into the Werra" for the company K+S Minerals and Agriculture GmbH in Philippsthal.[1] The company mines potash-containing salts in the plants and discharges salt water into the Werra river as part of the mining process. The authorisation notice from the Kassel Regional Council states the amount of saline wastewater that is permitted to be discharged. In addition, extensive aspects are addressed, such as the participation of the public and of associations or the impact on protected assets such as "water", "human health", "animals, plants and biodiversity" and "landscape".

[Extract]

"[...] I. Decision 1 Permit

The applicant is [...] granted the permit under water law to discharge saline wastewater from the Werra and Neuhof-Ellers plants into the Werra via the discharge points at the Hattorf site near Flst. 46/2 (Werra) [...] and the point of discharge at the Wintershall site near Flst. 379/3 (Werra) [...] and via trench 3 (waste water from compensation and safety measures), limited until 31/12/2021 with the following content:

1.1 Discharge quantity

A maximum total of 6.7 million m3/a of saline wastewater from the production and operation of the salt piles and saline water from the Neuhof-Ellers and Werra mining operations, the Hattorf/Wintershall mining operation, as well as from the diffuse inflows/sources of the Neuhof-Ellers plant and the saline surface water from the Neuhof-Ellers plant site may be discharged into the Werra.

No quantity restriction applies to the discharge of saline groundwater from the safety and compensation measures that are or will be required due to the stockpiling of solid residues, but the following load restriction applies.

2. Loads

The annual load of the discharged mineralisation (K, Mg, Na, Cl, SO_4) of groundwater from the safety and compensation measures that are or will be required due to the stockpiling of solid residues must not exceed 28,500 tonnes per year"

Quellenangaben

[1] Section 52(1) BBergG

[2] Section 48 (1) no. 14 VwGO

[3] Federal EIA Portal, EIA Network – Environmental impact assessments of the German states, for example EIA Portal Lower Saxony

[4] A total of 63 environmental impact assessments can be identified for 2024.

[5] Regarding the Federal Immission Control Act (BImSchG), also refer to the glossary.

[6] A separate authorisation under water law may be included in the administrative act of the mining authority.

[7] The above information and text passages originate from the Federal Ministry for the Environment

[8] Details specifying where such information is accessible or can be found is sufficient.

[9] Example: Environmental portal North Rhine-Westphalia; Lower Saxony; Thuringia. An overview of the existing environmental portals can be found using the interactive map for D-EITI reporting.

[10] An example of an approval notice can be downloaded and inspected at d-eiti.de

Where can I find information about the licences granted?

Stand: November 2025

EITI-Standard: #2.3 Register of licenses, #2.4 Contracts and licenses

Link: https://d-eiti.de/en/report/where-can-information-about-granted-licences-be-found/

Register of licences

Legal basis

In Germany, the right to explore and extract is only granted by the state for free-to-mine natural resources. The right to dispose of a free-to-mine natural resource is referred to as a mining license and can be applied for from the mining authorities of the Federal States (see How are projects for the extraction of raw materials approved and monitored?)

In accordance with Section 75 et seq. BBergG, the mining authorities keep a so-called mining rights register and a mining rights map in which the mining licenses newly granted under the BBergG or maintained according to Section 149 BBergG (so-called "old rights and contracts") must be entered. The approval of mining activities themselves is continuously monitored in operating plans (see ii. Approval of an operating plan).[1]

Public access to the mining rights register and the mining rights map was made possible within the scope of the German implementation of the D-EITI. Since July 2017, the following information on granted and maintained mining licenses can be inspected upon request to the mining authorities without having to demonstrate a legitimate interest:[2,3]

- Owner
- Fields to which the mining license relates
- Date of application and granting
- Duration
- Mineral resource to which the mining license relates

Mining exploration licenses and permits can also be viewed due to the amendment (see also Approval of mining projects). In the EfA Bergbau project community, 14 of the 16 federal states jointly develop the BergPass application software, by means of which mining applications can be submitted in the future. The application to inspect the mining rights register will be available online in future.

The competent authorities can also make this information directly accessible to the public, which has already been the case in many federal states for some time. For example, some federal states publish clear online license registers. Other federal states are planning to set up corresponding systems. An overview of all online registers for mining licences and explanations of access can be found in the interactive map for D-EITI reporting.

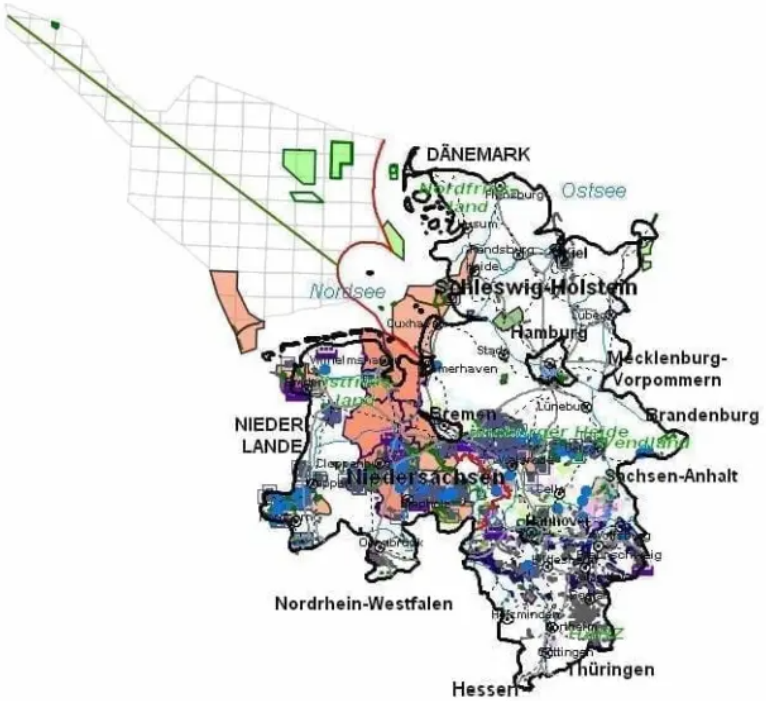
Furthermore, all mining licenses in Germany in the hydrocarbons sector are published in the annual publication "Erdöl und Erdgas in der Bundesrepublik Deutschland" (Crude oil and natural gas in the Federal Republic of Germany) and in the BVEG annual report.

Example of an online system: the NiBiS map server

A good example of the publication of information on mining licenses on the Internet is the NIBIS map server maintained by the State Office for Mining, Energy and Geology (LBEG) in Lower Saxony. On this website, citizens can obtain information on more than 400 specialised maps on the topics of contaminated sites, mining, soil science, erosion, geology, geothermal energy, geophysics, hydrogeology, engineering geology, climate and natural resources. With regard to mining licenses, the following data and, in some cases, initial decisions issued are regularly available to the public on the NIBIS map server for the Federal States of Lower Saxony, Bremen, Hamburg and Schleswig-Holstein:

- Information on the licence holder
- Coordinates of the licenced area
- Date of granting and validity period of the licence
- Type of mineral resource

Mining licenses in the NiBiS map server



Implementation in other Federal States

Other federal states have also made it possible to view the mining rights register and the mining rights map online. An overview of the online registers can be found in the interactive map for D-EITI reporting.

Quellenangaben

[1] The "complete text" required by the EITI standard corresponds in Germany to the documentation in the mining rights register and operating plans, as described in the context of the legal regulations described here.

[2] According to Section 76 (3) 3 BBergG

[3] Model notice of a mining licence from the State Office for Mining, Energy and Geology in Lower Saxony

Where is information about the beneficial ownership of a company found?

Stand: November 2025

EITI-Standard: #2.5 Beneficial ownership

Link: https://d-eiti.de/en/report/beneficial-ownership/

Beneficial Ownership

The question of who is behind a company and who is its so-called beneficial owner has become increasingly important in recent years with regard to combating the financing of terrorism, money laundering and their predicate offences, such as tax

crimes. The framework is set by the European Union with its Money Laundering Directive, most recently the 5th EU Money Laundering Directive (Directive [EU] 2018/843), which is implemented by Member States. On 19 June 2024, the new EU money laundering package was announced in the Official Journal of the EU, which consists of the 1st EU Money Laundering Regulation, the 6th EU Money Laundering Directive and the AMLA Regulation and will apply from 10 July 2027 or must be implemented by then. The 1st EU Money Laundering Regulation and the 6th EU Money Laundering Directive provide for further tightening of transparency regarding beneficial owners.

Beneficial owners of companies are those natural persons who ultimately own or control a company or those natural persons at whose instigation a transaction[1] is ultimately carried out or a business relationship is ultimately established (see Section 3(1) of the Money Laundering Act – GwG). The improved accessibility of this information should make it easier to combat money laundering and terrorist financing.

Enhanced due diligence obligations apply if the beneficial owner is a so-called politically exposed person (PEP). A PeP is defined in Section 1(12) GwG as any person who holds or has held a high-ranking important public office at international, European or national level. It also includes persons who hold or have held a public office below national level but of comparable political importance. PePs include, in particular, ministers, state secretaries, members of parliament, members of the administrative, management and supervisory bodies of state-owned companies (if the federal or state governments hold a stake of more than 50 % and have more than 2,000 employees) and members of the management bodies of courts of audit.

In order to facilitate the identification of PePs, each EU Member State and the European Commission shall establish and update a list of PePs in accordance with Article 1(13) of the 5th EU Money Laundering Directive (Directive (EU) 2018/843), a list which specifies the precise functions to be considered as important public offices within the meaning of the Directive. In Germany, the Federal Ministry of Finance is responsible for drawing up and updating the list and sending it to the European Commission. The European Commission brings together the lists of EU member states and its own list and publishes a common list.

German Transparency Register

In Germany, beneficial owners can be found in the Transparency Register, which is accessible via an Internet portal. As part of the implementation of the 4th Money Laundering Directive (EU) 2015/849 of 20 May 2015, a transparency register was set up on 26 June 2017 in the form of a catch-all register that holds data on beneficial owners, provided this data is not already available in other publicly accessible registers.

The Act on the European interconnection of transparency registers and the implementation of Directive (EU) 2019/1153 of the European Parliament and of the Council of 20 June 2019 on the use of financial information to combat money laundering, terrorist financing and other serious crimes (Transparency Register and Financial Information Act), which was announced on 30 June 2021, changed the transparency register from a catch-all register to a full register. This means that all legal entities are obliged to notify their beneficial owner directly to the register-keeping office of the Transparency Register for entry. In accordance with Section 3 (2) GWG, legal persons who hold more than 25 % of the capital shares, control more than 25 % of the voting rights or exercise control in a comparable manner are considered to be beneficial owners in accordance with European law.

Information on beneficial owners in the Transparency Register

The first and last name of the beneficial owner, date of birth and place of residence, country of residence, type and scope of the beneficial interest and all nationalities are recorded.

Management of the Transparency Register

The Transparency Register is kept by Bundesanzeiger Verlag GmbH as the entrusted agency. In principle, the associations and legal entities in Germany specified in Section 20 and Section 21 GwG are obliged to report the current details of the beneficial owner to the Transparency Register in electronic form. Upon registration, the office keeping the register carries out a conclusiveness check of the reported data, Section 18(3) GwG. The content of the reported data is checked if a discrepancy report has been submitted.

Incorrect, incomplete or missing entries constitute an administrative offence and may be subject to a fine. The competent regulatory authority for the imposition of fines is the Federal Office of Administration (BVA). In addition, persons subject to anti-money laundering obligations (e.g. credit institutions, financial services institutions, insurance institutions, auditors, real estate ag[illegible] or lawyers and notaries if they buy or sell real estate or commercial enterprises for the client) and certain authorities[2]

must report any discrepancies they notice in the Transparency Register in accordance with Section 23a GwG. Obliged parties are also liable to a fine for failing to submit a required discrepancy report (Section 56(1) sentence 1 no. 66 GwG).[3]

Final and non-appealable decisions on fines are published by the BVA if the fine exceeds EUR 200.

Inspection of the Transparency Register

The information on the beneficial owners in the Transparency Register is accessible to authorities, courts and the bodies specified in Section 2(4) GwG within the scope of their statutory duties, and to persons subject to anti-money laundering obligations within the scope of fulfilling their due diligence obligations under anti-money laundering law.

The Transparency Register has also been accessible to the general public since 1 January 2020 in accordance with the provisions of the Amending Directive to the 4th EU Anti-Money Laundering Directive (Directive [EU] 2018/843) (Section 23(1) GwG). In this context, a ruling by the European Court of Justice on 22 November 2022[4] stipulates that the provision of the EU Money Laundering Directive is invalid, which stipulates for the entire EU that information on the beneficial owners of companies or other legal entities entered in the Transparency Register is accessible to all members of the public without restriction in all cases. In order to protect the fundamental rights to privacy and data protection of beneficial owners, the data may only be made accessible under certain conditions. The notification obligations regarding beneficial owners remain unchanged and the continuation of the Transparency Register is also not affected.

In an EU member state, national laws must be in line with EU law. Therefore, a legitimate interest in accessing the Transparency Register must currently be demonstrated. Art. 74 of the 6th EU Money Laundering Directive provides for the reintroduction of the legitimate interest; this regulation was already to be implemented by the EU member states by 10 July 2025.

If interested parties wish to view the Transparency Register, they must register once online on the website www.transparenzregister.de. Subsequently, the legitimate interest for each legal entity requested must be established individually by setting out past or planned activities in the field of money laundering and terrorist financing. The individual registration steps are explained in more detail in the quick guide “Inspection of the Transparency Register for members of the public” . The consultation of civil society has shown that the process can be improved and accelerated. This is planned in the German government’s implementation of the 6th Money Laundering Directive.

If the beneficial owner has interests worthy of protection, it is still possible to have access to the Transparency Register restricted by the office keeping the register. For this purpose, the beneficial owners must present facts according to which public inspection would expose them to the risk of becoming victims of certain criminal offences (e.g. extortion) (Section 23(2) GwG). As of 20 September 2024, 4,423 requests for restriction have been submitted. Since 2021, the office keeping the register has published annual statistics on the number of restrictions granted and the reasons for restrictions and transmitted them to the European Commission (see Section 23(2) last sentence GwG as amended).

As of 1 January 2021, law enforcement authorities and the Financial Intelligence Unit (FIU) were granted automated access to all data in the Transparency Register as part of their duties (see Section 26a GwG). The Transparency Register and the Financial Information Act have extended this possibility to the supervisory authorities, the Federal Central Tax Office, the local tax authorities and the federal and state constitutional protection authorities.

For D-EITI reporting, access to the data in the transparency register of the Independent Administrator may be considered on the basis of a legitimate interest, provided that the Administrator intends to determine whether the companies invited to report have an entry in the transparency register and whether this entry is plausible on the basis of the information available to and to be obtained by the Administrator.[5]

The Independent Administrator was able to inspect all entries of the companies participating in the DEITI in the Transparency Register and to check them for plausibility. On 24 April 2023, the Independent Administrator announced: “After reviewing the information [...] and comparing it with public sources available to us, we have not identified any implausibilities in the information (as of 21 April 2023). As a precautionary measure, we would like to point out that an audit in accordance with Section 23a GWG was completed for one participating company in April 2023 and an audit was still pending for another participating company at the time of our inquiry.”[6]

Members of the private sector in the MSG examined whether voluntary disclosure of information on beneficial owners is possible. The companies pointed out that there are practical and legal obstacles to obtaining the consent of those affected. A basis under data protection law is required for the disclosure of beneficial owners and PePs. Without the consent of the data subjects, individual case assessments are necessary for each data subject, which is time-consuming, as contact persons in the companies must first be identified and contacted.

The EU member states are currently working together with the EU Commission on the networking of the European Transparency Registers in accordance with Art. 30 et seq. of the Amending Directive to the 4th EU Money Laundering Directive (Directive [EU] 2018/843). This networking will lead to access to the Transparency Registers of all Member States via a common European platform ("BORIS"). Following the announcement of the ECJ ruling, 12 member states suspended access to their Transparency Registers. The networking of the European Transparency Registers was partially suspended for this reason. However, the authorities already have access to the networked data.

Other publicly available information on company structures

Information about legal entities (e.g. corporations), as well as personal trading companies (e.g. limited partnerships, open trading companies, partnership companies and registered companies under civil law) is recorded in the registers of the competent register courts. These registers document persons authorised to represent the company and, for certain legal forms, information on other parties involved that must be published (e.g. in accordance with the German Commercial Code (HGB), Limited Liability Companies Act (GmbHG), Partnership Act (PartG), etc.).

The commercial register serves to disclose the facts and legal relationships of merchants and commercial companies that are of particular importance for legal transactions. All authorised representatives and shareholders of commercial partnerships are entered in the commercial register and can be viewed by the public. The shareholders of a GmbH are included in the publicly accessible list of shareholders.

As part of the implementation of the so-called 4th EU Anti-Money Laundering Directive 2015, the 2017 GwG reform also created regulations that expanded the required shareholding information in shareholder lists in accordance with Section 40(1) GmbHG and the GmbH Shareholder List Ordinance.

Anyone is permitted to inspect the commercial register for information purposes (cf. section 9(1) sentence 1 HGB33). The right includes all documents to be submitted, including the lists of shareholders submitted to the register. Entries and documents from the commercial, association, cooperative, company and partnership registers can be viewed publicly online via the joint register portal of the federal states.

In addition to access to the entries in the above-mentioned registers and the disclosed documents, the Company Register also contains e.g. accounting documents and company reports in accordance with the German Commercial Code (HGB) and publications in accordance with capital market regulations (e.g. German Securities Trading Act (WpHG)). As with the commercial register, anyone can view the Company Register online (Sections 8b, 9 (6) HGB).

The beneficial owner of listed companies can often be determined on the basis of the voting rights notifications in the Company Register. Pursuant to Section 33 (1) WpHG, reaching, exceeding and falling below 25 % of voting rights is subject to notification, whereby far-reaching attribution facts apply pursuant to Section 34 WpHG (e.g. in the case of fiduciary constellations). These notifications must be published in accordance with Section 40 WpHG and can be viewed in the Company Register. The 25 % threshold also corresponds to the notification requirement for significant shareholdings in unlisted stock corporations (Sections 20 et seq. AktG (German Stock Corporation Act).

There is further information about companies and individuals that can be viewed online, which serves different purposes and can only be mentioned here as examples. For example, insolvency proceedings can be viewed in the Insolvency Notifications and data from debtor directories in the Joint Enforcement Portal of the Federal States.

Public contracting authorities are obliged or can access the electronic competition register in the context of procurement procedures in order to check companies with regard to the existence of final criminal convictions and penalty orders or decisions imposing fines for certain economic offences. Details are regulated in the Competition Register Act.

Quellenangaben

[1] A transaction refers to all actions that have the purpose or effect of moving money or other assets.

[2] The supervisory authorities, the authority pursuant to section 25(6) and section 56(5) sentence 2 as well as the Financial Transaction Investigation Unit shall be subject to the duty set out in sentence 1, provided that this does not impair the performance of the authorities' duties.

[3] Since the introduction of the obligation to report discrepancies in accordance with Section 23a GwG (1 January 2020), obliged entities have submitted a total of 8,851 discrepancy reports in 2020, 18,052 in 2021, 34,287 in 2022, 127,092 in 2023, 163,253 in 2024 and 140,188 until now in 2025. Authorities that are permitted to inspect the Transparency Register in order to perform their duties have submitted seven discrepancy reports in 2020, three in 2021, three in 2022, eight in 2023, seventeen in 2024 and thirty-five 2025 to date.

[4] Se ed cases C-37/20 and C-601/20

[5] This is done in accordance with the terms of reference to the Independent Administrator, which were decided by the DEITI MSG.

[6] The private sector players in the MSG examined whether voluntary disclosure of information on beneficial owners is possible. The companies pointed out that there are practical and legal obstacles to obtaining the consent of those affected. A basis under data protection law is required for the disclosure of beneficial owners and PePs. Without the consent of the data subjects, individual case assessments are necessary for each data subject, which is time-consuming, as contact persons in the companies must first be identified and contacted.

Corruption prevention regulations in Germany

Stand: November 2025

EITI-Standard: #2.1 Legal framework and fiscal regime

Link: https://d-eiti.de/en/report/rules-for-preventing-corruption-in-germany/

Corruption prevention regulations in public administration and the private sector

Corrupt behaviour can occur in a variety of forms and in different areas of a society. Whether bribery or corruptibility in international business transactions or in one's own country, whether venality in politics and administration – corruption undermines the foundations of a society by damaging the trust of citizens in the state and the economy and can also cause material damage.

In Germany, various regulations and instruments are used to prevent and prosecute corruption in administration, politics and business. These include laws, administrative regulations and awareness-raising measures. Since corruption often happens in secret, transparency is key to preventing and detecting illegitimate practices.

Public administration

Public authorities make decisions and set rules, particularly for private sector activities.

Public officials are exposed to corruption risks in the performance of their duties. Criminal offences and penalties are regulated in particular by the German Criminal Code (StGB).[1] Accepting and granting benefits as well as bribery and corruption are punishable. The penalty ranges from three years (Sections 331, 333 StGB) to 15 years (Section 335 (1) number 2 StGB). Corruptibility of judges (Section 332 (2) StGB) and corruptibility and bribery of elected officials (Section 108e StGB) are crimes and punishable by a prison sentence of one to ten years.

In accordance with Section 71 of the Federal Civil Service Act (BBG), civil servants of the federal states and local authorities may not demand, accept promises of or accept any rewards, gifts or other benefits in relation to their office/official duties for themselves or third parties in accordance with Section 42 of the Civil Service Status Act (BeamtStG). The prohibition applies to all benefits of an economic and non-economic nature.

An analogous provision applies to employees covered by collective agreements in accordance with Section 3(2) of the Collective Agreement for the Public Service (TVöD): Rewards, gifts, commissions or other benefits relating to official activities must not be accepted.

Civil servants in Germany are subject to special obligations, such as the duty of confidentiality and the obligation to comply with the official channels. In connection with acts of corruption, however, they are entitled[2] to report[3] the suspicion of a corruption offence to the competent supreme service authority, a law enforcement authority or other bodies without adhering to official channels.

In addition to statutory regulations, the prevention strategy in the area of federal administration is essentially based on the Guideline of the Federal Government for Corruption Prevention in the Federal Administration from 2004 and its annexes. The administrative regulation specifies concrete measures to prevent corruption, e.g. the regular identification of work areas particularly at risk of corruption, the multiple-control principle, the appointment of a contact person for corruption prevention, awareness-raising and further training for employees as well as guidelines for awarding public contracts.

In 2017, the European Union adopted a directive on the fight against fraud[4] by means of criminal law to protect its financial interests as well as a convention[5] on the fight against corruption, which also applies to officials of the EU and the Member States. In May 2023, the European Commission also presented a new anti-corruption package,[6] including a proposal for a di-

rective to strengthen criminal law rules. This is currently undergoing trilogue negotiations between the Commission, Council, and Parliament.

Under international law, Germany's obligations to combat corruption arise primarily from the United Nations Convention against Corruption (UNCAC) of 2003[7], the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of the Organisation for Economic Cooperation and Development (OECD) of 1997 and the Criminal Law Convention on Corruption of the Council of Europe of 1999.[8] Separate regulations exist for state administrations at the federal state level. They are essentially based on the Federal Government's directive.

Local Government

A wide range of regulations and measures to prevent corruption can also be found at municipal level, such as service instructions, codes of conduct and contact persons. In view of the local self-government guaranteed in Art. 28 (2) Basic Law, the municipalities are granted the right to regulate all matters of the local community on their own responsibility within the framework of the law. As a rule, municipal administrations have detailed anti-corruption measures in place.[9]

Bribery and corruption of elected representatives

Anyone who holds a political mandate bears particular responsibility for the integrity of the political system in Germany.[10] Corruption in the form of bribery and venality (e.g. "vote buying") damages this integrity and therefore democracy. To counter this danger, the criminal offence of bribery of members of parliament was introduced in 1994. As part of the implementation of the United Nations Convention against Corruption, the offence was expanded in 2014 and Section 108e StGB was revised under the heading of bribery and corruption of public officials. On 19 October 2021, the penalty threat was significantly increased.Accordingly, corruption and bribery of elected officials is a crime and therefore punishable by a prison sentence of one to ten years, and in less serious cases by a prison sentence of six months to five years. In order to prevent abusive opportunities for influence by elected representatives, the legislator has created a new criminal offence of inadmissible representation of interests (section 108f of the Criminal Code), which came into force on 18 June 2024 and criminalises the inadmissible influence trade by elected representatives even if it is aimed at a representation of interests outside the mandate.

Prevention and control through transparency

Corruption is an offence that is committed in secret and the parties involved have no interest in exposing it. Furthermore, the actual damage to individuals and the general public cannot usually be determined, or only after a delay. Measures to create transparency are therefore important instruments in the fight against corruption. These include, on the one hand, the regulations to combat money laundering with the help of the disclosure of "beneficial owners" through the Transparency Register (see Beneficial Owner). In addition, the transparency rights under the Environmental Information Act enable the disclosure of the contents of authorisation notices that companies in the natural resources extraction sector require for their practical activities, for example to avoid unlawful environmental pollution (see Public access to environmental information and "authorisation notices").

Another instrument is the reporting of corruption by employees in companies and public authorities (whistleblowers). They are often the first to notice abuses and can use their information to ensure that violations of the law are uncovered, investigated, prosecuted and stopped. At state level, there are reporting offices for corruption, for example at the Federal Financial Supervisory Authority (BaFin), the state criminal investigation offices or in the form of ombudspersons in various federal states and municipalities. The contact persons for the prevention of corruption (at federal level in accordance with the Directive on the Prevention of Corruption, section 5) also receive reports of suspected cases of corruption.

The Directive (EU) 2019/1937 of the European Parliament and the Council of 23 October 2019 on the protection of persons who report breaches of Union law has now been implemented. On 2 July 2023, the law for better protection of whistleblowers and for the implementation of the directive on the protection of persons who report breaches of Union law came into force. The central component of the law is a new parent law for better protection of whistleblowers (Whistleblower Protection Act). The law also applies to the reporting of crimes, so that the reporting of corruption offences under Sections 321 et seq. StGB is also covered.

The Federal Criminal Police Office provides information on annual developments and corruption statistics in the Federal Situation Report on Corruption. In addition, the Federal Ministry of the Interior publishes an annual Report on Corruption Prevention in the Federal Administration (since the 2020 reporting year, the "Integrity Report"), which provides an account of the implementation of the Corruption Prevention Directive to the German Bundestag.[11]

Private Sector

Corruption in the form of bribery and venality in business dealings is a criminal offence (Section 299/Section 300 StGB) and can be punished with a fine or a prison sentence of up to three years or a prison sentence of three to five years.

Many companies support the 17 Sustainable Development Goals (SDGs), which underline, for example, in Goal 16 "Peace, justice and strong institutions" and more specifically in Subgoal 16.5 "Substantially reduce corruption and bribery in all their forms".

Based on 10 universal principles and the SDGs, the UN Global Compact (UN GCD) pursues the vision of a more inclusive and sustainable economy for the benefit of all people, communities and markets, today and in the future. Currently, the signatories include over 25,500 companies and organisations from civil society, politics and science in more than 170 countries. In Germany, more than 1,240 participants are registered, including about 1,150 companies from DAX to mid tier and SMEs. In principle 10 of the UNGC on Anti-Corruption, companies are asked to "fight all forms of corruption, including extortion and bribery".

Other sustainability frameworks also contain principles or requirements in the area of anti-corruption. Criterion 20 of the German Sustainability Code, for example, specifies behaviour that complies with the law and guidelines. The user group includes large and small, public and private companies with and without sustainability reporting, companies subject to reporting requirements and all those organisations that want to inform their stakeholders about their sustainability performance. Selected indicators of the Global Reporting Initiative (GRI) and European Federation of Financial Analysts Societies (EFFAS) need to be reported.

Compliance is generally understood to mean ensuring that a company, its executive bodies and employees and, where applicable, third parties act in accordance with the statutory, internal and external regulations that affect the company by means of suitable measures. This does not only include compliance per se, but also the formal and informal organisation of compliance through the implementation of appropriate measures. Compliance management systems in companies are based on a risk-based approach that takes into account the long-term interests of the company, ethical behaviour, reputational risks and special liability risks in addition to avoiding conduct that is relevant under criminal law and subject to fines. Compliance regulations and codes of conduct play a central role as an instrument of prevention and a core element of an effective compliance management system. In addition, many companies have compliance officers and whistleblower systems as central points of contact for the implementation of compliance regulations.

In codes of conduct[12], companies usually formulate a zero-tolerance policy towards corruption, which is generally binding for all employees.

Although there are no comprehensive legal regulations on compliance, some government regulations in particular are close to compliance. For example, the law on administrative offences and company law (Section 43 GmbHG and Sections 91, 93 AktG) should be mentioned here. In addition, the German Corporate Governance Code (DCGK) in the 2022 version plays a central role, for which every listed public limited company must issue a declaration of compliance in accordance with Section 161 AktG. In addition, there are a number of special statutory provisions, such as for insurance companies in the Insurance Supervision Act, for companies in the financial sector in the Securities Trading Act, in the Commission Delegated Regulation (EU) 2017/565 of 25 April 2016 supplementing MiFID II Directive with regard to organic requirements for investment firms, the Investment Services, Conduct and Organization Regulation, in the Banking Act or in the circulars of the German Federal Financial Supervisory Authority (BaFin), in particular the Minimum requirements on risk management (MaRisk) or the Minimum requirements on the compliance function and other conduct, organization and transparency obligations (MaComp).

If a company fails to take appropriate compliance measures and a corruption offence is committed as a result, the company may be fined in accordance with Sections 130, 30 OWiG (German Administrative Offences Act). The respective requirements on compliance are not specifically regulated by law.

Quellenangaben

[1] In addition to the Criminal Code, corruption offences are also punished under disciplinary and labour law, for example.

[2] Section 67 (2) sentence 1 no. 3 BBG and/or Section 37 (2) sentence 1 no. 3 BeamtStG

[3] Sections 331 to 337 StGB

[4] Directive of the European Parliament and of the Council 2017/1371 of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law

[5] Co[illegible]ion according to Article K.3(2)(c) of the Treaty on European Union on the fight against corruption

[6] Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on combating corruption, replacing Council Framework Decision 2003/568/JHA and the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union, and amending Directive (EU) 2017/1371 of the European Parliament and of the Council (COM/2023/234 final).

[7] United Nations Convention against Corruption, ratified by Germany in 2014.

[8] Germany ratified the Criminal Law Convention in 2017. The Civil Law Convention has not yet been ratified, as the Federal Republic of Germany has not yet fulfilled all the requirements, particularly with regard to whistleblower protection. In addition, ratification would require authorisation from the EU, as the agreement affects competences under EU law.

[9] The municipalities provide information about corruption prevention and contact persons, see for example Wiesbaden, state capital of Hesse

[10] Code of conduct against corruption and the guidelines for superiors and heads of authorities

[11] The reports are published on the BMI's homepage.

[12] Code of Conduct published by the companies participating in D-EITI: BEB Erdgas und Erdöl GmbH & Co. KG, Dyckerhoff-Gruppe, Exxon Mobil Central Europe Holding GmbH Harbour Energy, Heidelberg Materials, Holcim GmbH, Hülskens Holding Gmbh & Co. KG, K+S Aktiengesellschaft, Lausitz Energie Bergbau AG, MIBRAG Energy Group GmbH, Neptune Energy Deutschland GmbH, Quarzwerke Gruppe, RWE – Gruppe, Sibelco Deutschland GmbH, Südwestdeutsche Salzwerke AG, Vermillion Energy Germany GmbH & Co. KG and Wacker Chemie AG

Economic importance of the extractive industry

Revenues generated

Stand: November 2025

EITI-Standard: #2.1 Legal framework and fiscal regime, #4.6 Subnational payments, #5.1 Distribution of revenues

Link: https://d-eiti.de/en/report/revenues-generated/

Extractive companies in Germany pay various fees, duties and taxes on their activities. A company that extracts free-to-mine natural resources in a Federal State pays specific mine site and extraction royalties to that Federal State as per the Federal Mining Act. Excluded from this are natural resources that are extracted on the basis of "old rights" (see Legal framework). Regardless of the activity involved, all companies in the extractive sector – and most other companies – are subject to trade and corporate tax.

Who is responsible for revenues collection?

Due to the federal structure of the Federal Republic of Germany, tax administration is split between the Federal Government and the Federal States. Depending on the type of tax, it is levied by the financial authorities of the Federal Government, the Federal States or the local authorities. One exception to this rule is mine site and extraction royalties, which are levied by the mining authorities of the Federal States.

Which payments are made by the extractive industry?

Corporate tax and solidarity surcharge

Extractive companies with the legal form of a corporation (in particular a limited liability company or public limited company) which have their head office or management in Germany are subject to unlimited corporate tax. Corporations which do not have their head offices and management in Germany are subject to corporate tax on the income generated in Germany. In Germany, corporate tax amounts to 15% of the taxable income. From 1 January 2028, the corporate tax will be reduced in five steps by one percentage point per year. From 1 January 2032, the corporate tax amounts to 10% of the taxable income. The revenue is shared by the Federal Government and the Federal States. Corporate tax is levied by the tax authorities of

the Federal States. A solidarity surcharge set at 5.5% of the corporate tax determined is levied as a supplementary tax to corporate tax. The solidarity surcharge is payable to the Federal Government and is collected by the tax offices of the Federal States.

Mine site- and extraction royalties

Companies and persons require a permit to prospect for "free-to-mine" natural resources (Section 7 BBergG). Owners of this type of permit are required to pay annual mine site royalties as per Section 30 BBergG. Pursuant to Section 30(3) sentence 1 of the BBergG, a mine site royalty generally amounts to €5 per square kilometre of a mine site in the first year after the permit has been granted; the amount increases by €5 per year to a maximum of €25 per year, whereby the legislation of individual Federal States may provide for differing royalty amounts and even exemptions under certain conditions (see Section 32(2) BBergG and table: Federal State law regulations on mine site and extraction royalties. The expenses incurred for prospecting are set off against the mine site royalties. Mine site royalties must be paid to the Federal State in which the licensed mine site is located.

If natural resources are found, a license is required for their extraction. However, extraction is only possible if the necessary operating plan permit and any other approvals such as water right approvals have already been granted. If the extracted natural resources can be used for financial gain, the permit holder must pay extraction royalties for the extracted free-to-mine natural resources as per Section 31 BBergG. The standard rate for extraction royalties is 10% of the market value of the natural resources in question (Section 31(2) sentence 1 BBergG). Here too, individual Federal States may stipulate different regulations in their legislation for the calculation of mine site and extraction royalties under certain conditions (see Section 32 BBergG and table: Federal State law regulations on mine site and extraction royalties).

Owners of old rights are exempt from extraction royalties in accordance with Section 151(2) no. 2 BBergG (see Legal framework). In practice, this primarily affects lignite extraction and old grants for granite, coloured earths, salt and brine. Even before BBergG 1982 came into force, the operators of these sites had received unlimited-term, irrevocable extraction rights free from royalties or had acquired old rights in the "new" Federal States in eastern Germany in the course of privatising proprietary mining rights.

For this reason, they are not recorded in the State ordinances on extraction royalties.

This excludes Saxony and Saxony-Anhalt. In these Federal States, special aspects required new licenses to be applied for in accordance with the BBergG within the framework of the Unification Treaty. These licenses are always subject to royalties. Therefore, exemptions were created in the Extraction Royalties Ordinances of both States (Parliamentary advisory service of the State parliament of Brandenburg 2008).[1] In Saxony and Saxony-Anhalt, the exemptions are currently limited until 31 December 2025.

Mine site and extraction royalties only apply to free-to-mine natural resources. While mine site royalties are appropriated into the respective Federal State's budget, the revenue from extraction royalties is used for inter-state financial equalisation. Mine site and extraction royalties are levied by the mining authorities of the Federal States.

An overview showing which natural resources are subject to mine site- and extraction royalties can be found below.

Trade tax

Trade tax is levied on real estate or property. Assessment of trade tax involves several stages: The municipalities due to receive the trade tax are routinely responsible for levying the tax. The trade tax is levied by the municipality in which the enterprise is located. The purpose of the trade tax is to tax the objective earning potential of a commercial enterprise. However, unlike corporate tax, trade tax is not linked to economic performance. Additions and deductions correct the profit of the commercial enterprise (Sections 8 and 9 GewStG (Trade tax)). To calculate trade tax, the responsible tax office determines the taxable amount, which is 3.5% of the objectified earning potential of the commercial enterprise. For all the companies in its area of jurisdiction, the responsible municipality determines a uniform tax factor, which must be at least 200% (Section 16(4) sentence 2 GewStG) and calculates the trade tax based on the taxable amount determined by the tax office and the individual tax factor.

Extractive companies with the legal form of a partnership or limited company are subject to trade tax. If operating facilities are located in an area belonging to several municipalities or are operated in a number of municipalities, the tax assessment basis (assessment basis for trade tax) is distributed among these individual municipalities (so-called "reallocation"). As a general rule, the wages in the individual operating facilities are used as a measure for the calculations. This means that each municipality involved levies its share of the trade tax.

Tabular overviews of the tax factors of the municipalities in Germany are available via the Federal Statistical Office[2] and visualised on a map for 2023. Trade tax is the main source of tax for municipalities, followed by land tax. The Federal Government and the States share in the revenues of the trade tax through an allocation and redistribution mechanism for trade tax. The remainder of the trade tax for the municipalities flows into their general budgets, thus helping to finance the local infrastructure and to provide education and social services among other things.

Lease payments

In Germany, the extraction of natural resources is governed by the BBergG, if the resources concerned are free-to-mine or privately-owned natural resources (see Legal Framework, Figure 2). The ownership of a property does not extend to free-to-mine natural resources, so in this respect the property rights of the landowner are limited. Privately-owned natural resources, on the other hand, are owned by the landowner. The landowner may carry out prospecting and extract the resources if found, without the need for any additional special legal title in addition to the operating permit and other required public-law approvals. Its inclusion in the scope of validity of the BBergG aims to make their extraction subject to a uniform legal framework throughout Germany and (in particular) to uniformly regulate natural resource extraction in underground mining and ensure uniformity in the management of mining inspection authorities. This is because the mining of natural resources requires the submission of operating plans, which must be approved by the mining authorities before the natural resources are extracted.

In addition to privately owned natural resources, there are the so-called “landowners’ natural resources”. Like the privately owned natural resources, these are also the property of the landowner, but they are neither subject to mining law nor to mining inspection authorities.

A company does not have to own the land to extract privately owned natural resources and landowners’ natural resources. If the owner of the land simply makes it available to the company on the basis of a legal private contract (e. g. through a lease agreement) – and this is often the case – that alone suffices. Such contractual arrangements may include fixed payments or payments that depend on the quantity extracted, or a combination of both variants. On the Federal State side, official bodies including local authorities (e. g. counties or municipalities) and forestry offices may have the roles of landowners and landlords. The revenues from these leaseholds may be transferred to municipal budgets or Federal State budgets, thus making it possible to finance statutory tasks.

Excise duties

Energy and electricity taxes are particularly relevant for companies in the extractive sector, within the framework of excise duties. The Energy and Electricity Tax Act is based on the harmonised provisions of the EU Energy Tax Directive 2003/96/EC of 27 October 2003. Like the other excise duties, energy and electricity taxes are explicitly excluded from the reporting obligation within the framework of the legal commercial (corporation) payment report, as per the EU Accounting Directive and its implementation in Section 341r, no. 3 b) HGB (German Commercial Code).

On 1 April 1999, the electricity tax was introduced in Germany along with the law covering ecological tax reform, and the energy tax rates (at that time still called mineral oil tax) were gradually increased. This set incentives for reducing energy consumption and developing resource-efficient production processes.

The Electricity Tax Act and the Electricity Tax Implementing Ordinance constitute the legal basis for levying electricity tax. The Federal Government is entitled to electricity tax revenues, which amounted to €6.8 billion in 2023 and in €5.1 billion in 2024.[3] The revenue from the electricity tax and the higher taxation of fuels and heating materials obtained in connection with the ecological tax reform contribute to keeping social insurance contributions at a manageable level. Administration and collection tasks are carried out by customs administration.

Companies in the extractive sector are generally subject to electricity tax. The statutory tax rate is €20.50 per megawatt hour. Reduced tax rates can be considered for various purposes, e. g. railway electricity, whereas the production industry can particularly benefit from tax relief. In addition, all consumers can benefit from tax exemptions for environmentally friendly electricity generated and used by themselves (see Subsidies and tax concessions).

The energy tax is an excise duty on energy products. It is governed by Federal legislation, and levied to tax the use of energy products as fuels or heating fuels within the German tax territory. The Energy Tax Act defines energy products as being (in particular), petrol, diesel fuel, light and heavy fuel oil, liquefied petroleum gas, natural gas and coal as well as biodiesel, vegetable oil and energy products of a similar nature that are used as motor or heating fuels. The amount of the tax varies according to the energy product and its intended use and is regulated in the Energy Tax Act. Tax concessions are standardised in t[illegible]nergy Tax Act for certain energy products and intended uses (see Subsidies and tax concessions). Like the electricity

tax, energy tax is levied by the customs administration, and the revenues flow to the Federal Government. In 2023, energy tax revenue totalled approx. €36.7 billion and approx. €35.1 billion in 2024.[4]

The sheer financial volume of electricity and energy tax payments by companies in the natural resources extractive sector, and the financial scale of electricity and energy tax concessions (see Subsidies and tax concessions) cannot be feasibly presented without a disproportionate amount of bureaucratic effort. Statistics that differentiate between individual economic sectors are not yet kept (for an estimate of the magnitude of electricity tax payments in the extractive sector, see Subsidies and tax concessions d).[5]

EU energy crisis contribution

According to Chapter III of Council Regulation (EU) 2022/1854 of 6 October 2022 on emergency measures in response to high energy prices (OJ L 261I, 7.10.2022, p. 1), profits of companies and permanent establishments of the Union operating in the oil, gas, coal and refinery sectors are subject to an EU energy crisis contribution limited to two years (generally the financial years 2022 and 2023) (EU Energy Crisis Contribution Act of 16 December 2022 (Federal Official Gazette I p. 2294, 2325). The EU energy crisis contribution is 33% of the assessment basis. The assessment basis is the amount equal to the positive difference by which the tax profit for the tax period exceeds the average of the tax profit for the four preceding financial years, increased by 20%.

Public reports

Statutory reporting obligation for extractive companies (§§ 341q et seq. HGB)

By way of derogation from the rules on German tax secrecy, companies extracting raw materials are subject to a statutory reporting obligation and disclosure of payments to public authorities in accordance with Section 341q et seq. of the German Commercial Code (HGB).

The Accounting Directive Implementation Law (BilRUG) of 23 July 2015 implemented the requirements of the EU Accounting Directive 2013/34/EU of 26 June 2013 into German legislation. The provisions of Sections 341q et seq. in the German Commercial Code (HGB) largely correspond to the requirements of the EITI. All the “large” limited companies and limited liability commercial partnerships involved in the extractive sector or in the logging sector in primary forests are subject to these reporting requirements under commercial law (cf. Section 341q HGB). The term “large” in the legal sense refers to companies that exceed at least two of the following three criteria on two successive reporting dates (Section 267(3) sentence 1 HGB):

- Balance sheet total of €25 million
- Turnover of €50 million
- An annual average of 250 employees

Within the meaning of Section 264d HGB capital market-oriented limited companies, as well as credit institutions and insurance companies in the legal form of limited companies (including limited liability commercial partnerships) are also subject to the reporting obligation, irrespective of their size. Besides reporting at the level of an individual company, the HGB also provides for an obligation to report at corporate level. Here it is not a prerequisite that the parent company itself is involved in the extractive sector or in the logging sector in primary forests. It is sufficient if this applies at least to a subsidiary.

The companies subject to the legal provisions are required to disclose payments made to government agencies above a “materiality threshold” of €100,000 per government agency, if these payments fall under one of the reasons for payment specified in Section 341r no. 3 HGB. In addition to tax payments, this includes e.g. licenses, concessions (for both it applies to mining licenses as such) and other contractual relationships related to the extraction of natural resources. The data must be allocated to individual projects (see Section 341r no. 5 HGB), if more than one project has been carried out in the year under review.

Similarities and differences in the reporting obligation as per EITI

In addition to the reporting obligations pursuant to Sections 341q et seq. HGB, certain financial flows of the extractive industries are also disclosed via the EITI (see Disclosed payment flows and quality assurance). The reporting requirements under commercial law largely correspond to those of the EITI. However, there are also differences.

One fundamental difference between the reporting obligations stipulated by the HGB and the EITI lies in the extent of the reporting. EITI stipulates that the participating companies from the natural resources extractive sector publish all material pay-

ments they make to government agencies. In contrast to the HGB, the material payments are not exhaustively listed by the EITI and must be clarified in the course of the EITI process (see Disclosed payment flows and quality assurance). The EITI standard does not provide for a distinction between payments above or below the limit of at least €100,000 annually. The stakeholders of the German EITI have agreed to adopt the materiality threshold of Section 341t(4) HGB.

Adjusted thresholds apply to trade tax payments, revealing the 20 municipalities that receive the highest trade tax payments from extractive companies.

In order to check whether the payments of the companies extracting the raw materials have reached the declared level with the state authorities, a quality assurance of the regularity of the payment flows is carried out after each data collection. On the initiative of the international EITI management board, Germany developed a risk-based procedure in recent years to ensure the quality of the disclosed payment flows. In October 2024, the risk-based approach was recognised as a new EITI standard procedure for the quality assurance of payment data.

For the purposes of D-EITI reporting, payment data are collected on the publicly available information in payment reports and supplemented, if necessary, with the help of the companies reporting to D-EITI. This fulfils one of the EITI's main objectives of making payment flows accessible to all interested parties in the form of open data and thus supporting the public debate. To ensure the quality of these data, the government processes and systems underlying the collection of royalties and tax are systematically analysed and a risk assessment of possible irregularities is carried out. Depending on the risk assessment, the quality assurance is then carried out via a plausibility check of the payment data (low risk) or (partial) payment comparisons with the government agencies (medium/high risk), see the report of the Independent Administrator in Disclosed payment flows and quality assurance.

How are the revenues of the natural resources sector allocated?

The Federal State structure of the Federal Republic of Germany is reflected in the distribution of tax revenues. The level which has the authority for the revenues, i.e. how they are distributed between the Federal Government, the Federal States and the municipalities is regulated by Article 106 of the Basic Law (GG). Here a distinction is made between so-called "community taxes" and taxes which flow in their entirety to the municipalities, Federal States or Federal Government. In the case of community taxes, the revenues are shared between the Federal Government and the Federal States.

With regard to the extraction of natural resources, corporate tax and income tax are relevant examples of community taxes. The Federal Government and the Federal States are each allocated 50% of corporate tax revenues. Trade tax, on the other hand, is purely a municipal tax. As the most important source of income of the communities, it is allocated to the individual municipalities in which the relevant operating facilities are situated. The Federal Government and the Federal States' share in the revenues of the trade tax through a specific allocation and redistribution mechanism.

With regard to the revenues from extraction royalties, redistribution between the Federal Government and the Federal States also takes place. The revenues flow into inter-state financial equalisation. The Federal Government is entitled to the revenues from electricity and energy taxes.

As per Section 3 of the Tax Code, the tax from the extraction of natural resources is not earmarked for a specific purpose; the persons responsible for the Federal Budget, the Federal State budget and the municipal budgets decide how they will be used. The amount and use of revenues and expenditure are disclosed in detail every year. To this end, the Federal Government and the Federal States adopt budget laws (the municipalities adopt budget statutes) that include their own budgets. When the budgets are published, all citizens then have free access to the information.

To facilitate public access to information on the use of tax revenues, the BMF publishes information about the Federal Budget on the online platform https://www. bundeshaushalt.de[6] and on the D-EITI portal, there are links to the individual Federal State budgets via the Interactive map for D-EITI reporting .

Federal State law regulations on mine site and extraction royalties

Federal States	Legal basis	Mine site royalties	Extraction royalties / Levy rates	Extraction royalties / Special regulations
Baden-Wuerttemberg	• Ordinance of the Ministry of the Environment on mine site and extraction royalties dated 11 December 2006 (GBl., p. 395), last amended by the ordinance of 19 November 2020 (GBl., p. 1059)	• Crude oil, natural gas, rock salt and brine €20 for each km² or fraction thereof for the first year2 • Maximum rate crude oil, natural gas: €80 • Maximum rate rock salt and brine: €60	• Assessed at market value – Crude oil: 15% – Rock salt: 5% or 2.5%6 • Natural gas: 27% of the price obtained8	• 100% exempt – Geothermal energy – Brine • Crude oil and natural gas: Site conditioning costs at the levy rate3 • 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	• Ordinance on mine site and extraction royalties of 22 December 1998 (GVBl. p. 1050, BayRS 750-10-W), amended most recently by Section 1 (321) of the Ordinance dated 26 March 2019 (GVBl. p. 98)	• Crude oil and natural gas: €5 for each km² or fraction thereof for the first year2 • Maximum rate: €25	• 5% of the market value for oil extracted in the Aitingen area	• 100% exempt – Crude oil with the exception of the Aitingen area – Natural gas with the exception of the Breitbrunn-Eggstätt area
Berlin	• No State ordinance issued for setting the mine site and extraction royalties.			
Brandenburg	• Ordinance of 11 December 2015 on mine site and extraction royalties in the Federal State of Brandenburg (Brandenburg Extraction Royalties Ordinance – BbgFördAV) (GVBl. II/15 no. 69), last amended on 5 March 2024 by Article 61 of the law (GVBl. I/24, [no. 9], p.28)	• Crude oil and natural gas: €5 for each km² or fraction thereof for the first year2 Maximum rate: €25/km2 or fraction thereof	• Assessed at market value: – Crude oil 10% – Argillaceous (clayey) rocks: 10% – Gravels and sands: 7% – Peat, including available organic silt: 5% – Natural stone: 5% – Rock salt and brine: 1% and 0.5%, respectively6 – Natural gas: 10% of the assessed rate9	• 100% exempt: – Geothermal energy – Peat, including available organic silt, if used for balneological purposes – Natural brine, extracted for balneological purposes or as a carrier for geothermal energy • Crude oil: Site conditioning costs at the levy rate3 • Natural gas and petroleum gas (natural gas): Site conditioning costs at the assessed rate3
Bremen	• Bremen Ordinance on mine site and extraction royalties, 10 May 2012 (Legal Gazette of the Free Hanseatic City of Bremen, p. 180)	• Crude oil and natural gas: €20 for each km² or fraction thereof for the first year2 • Maximum rate: €80	• Natural gas: 36% of the price obtained8 • Crude oil: 9% of the market value multiplied by the taxable quantity7 • Sands and gravel sands: 10% of the market value for extraction	• 100% exempt: – Geothermal energy – Natural brine, extracted for balneological purposes – Sulphur • Crude oil and natural gas: Site conditioning costs at the levy rate3, and 75% in the year extraction was started, and in the following five calendar years (in the case of extraction from deposits with an average effective permeability below 0.6 millidarcy) • 40% in the case of extraction from almost

Federal States	Legal basis	Mine site royalties	Extraction royalties / Levy rates	Extraction royalties / Special regulations
			in coastal waters and continental shelf zones. • Brine: 1% or 0.5% of the market value7	depleted deposits with an average extraction rate of less than 4,500 m³/h
Hamburg	• Ordinance on mine site and extraction royalties of 22 April 2014 (HmbGVBl. p. 142)	• Crude oil and natural gas: €20 for each km² (or fraction thereof) for the first year, then increase by a further €20 for each subsequent year until the • maximum rate of €80 for each km² (or fraction thereof) is reached	• Assessed at market value: – Crude oil: 7% – Brine: 1% or 0.5%6	• 100% exempt: – Natural gas – Geothermal energy – Natural brine, extracted for balneological purposes – Sulphur • Crude oil, natural gas: Site conditioning costs reduce the extraction royalties accordingly, max. to the levy rate3
Hesse	• Third ordinance to amend the Hesse Ordinance on mine site and extraction royalties of 18 October 2019 (GVBl. p. 306) (limited until 31 December 2026)	• Crude oil and natural gas: €20 for each km² or fraction thereof for the first year2 • Maximum rate: €60	• Assessed at market value: – Non-ferrous metals and barite: 1% – Rock salt and brine: 1% and 0.5%, respectively6 • Potassium, magnesia and boric salts: 1% of the assessed rate11	• 100% exempt: – Geothermal energy – Natural brine, extracted for balneological purposes • Non-ferrous metals and barite: Extraction royalties in the amount of the resulting percentage of the processing costs necessary in the collection period to manufacture the tradable product
Mecklenburg-Western Pomerania	• Ordinance on mine site and extraction royalties (FeFördAVO M-V) of 16 December 2024 (GVOBl. M-V 2025. p. 2)	• Crude oil and natural gas: €5 for each km² or fraction thereof for the first year2 • Maximum rate: €25 • 100% exempt: • Geothermal energy • Marine gravel and sands for flood and coastal protection	• Assessed at market value: – Crude oil, natural gas, petroleum gas, gravels, chalk, limestone, gravel, quartz and special sands and clayey rocks: 10% – Peat/Organic silt: 5% – Brine: 1% or 0.5%6 of the assessed rate9	• 100% exempt: – Geothermal energy – Gravel or sand used for land reclamation, for the construction of port facilities, for flood and coastal protection measures or for bathing operations on the territory of the state of M-V
Lower Saxony	• Lower Saxony Ordinance on mine site and extraction royalties dated 10 December 2010 (Lower Saxony GVBl. p. 564), as last amended by the regulation of 24 January	• Crude oil and natural gas: €20 for each km² or fraction thereof for the first year2 • Maximum rate: €80	• Crude oil or petroleum gas: 10% of the market value multiplied by the quantity that is subject to royalties if more than 30,000 tonnes of crude oil were extracted from the deposit during the collection period	• 100% exempt: – Geothermal energy – Natural brine, extracted for balneological purposes – Sulphur – Crude oil and petroleum gas extracted from a reservoir from which up to 30,000 tonnes were extracted during the collection period • Crude oil: Site conditioning costs at the levy rate for the areas subject to the levy², as well as 50%, if tertiary methods are used – Natural gas: Site conditioning costs at the levy rate² and – 50% for extrac-

Federal States	Legal basis	Mine site royalties	Extraction royalties / Levy rates	Extraction royalties / Special regulations
	2023 (Lower Saxony GVBl. p. 2)		• Natural gas: 10% of the assessed rate8 multiplied by the volume for 2021 that is subject to royalties • Brine: 1% or 0.5%6	tion from a deposit (1.) in the area of the continental shelf or (2.) in coastal waters with the aid of production platforms – 75% in the year extraction was started, and in the following five calendar years (in the case of extraction from deposits 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
North Rhine-Westphalia	• Ordinance on mine site and extraction royalties (FFVO) of 16 May 2018	• Natural gas: €20 for each km² or fraction thereof for the first year2 • Maximum rate: €60 • The FFVO also regulates the exemption from mine site royalties for the holder of geothermal licences	• Mine gas: 0.15 cents/m³ methane • Natural gas: 10% of the assessed rate • Rock salt and brine: 1% or 0.5%6 of the market value	• 100% exempt: – Geothermal energy – Natural brine, extracted for balneological purposes (for the period until 31 December 2025) • Natural gas: Until 31 December 2025, the extraction royalties per deposit shall be reduced by the proportion of the site conditioning costs incurred in the collection period corresponding to the percentage pursuant to Section 10 FFVO NRW, as long as these costs are not taken into account in the collection of the extraction royalties for another mineral resource. Any reduction is only applied up to the amount of the extraction royalties determined pursuant to Section 10 FFVO NRW for the natural gas extracted from the respective mine site. – 50% on gas, which (1.) is additionally extracted by means of processes for opening up low-permeability deposits or (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 during the before 31 December 2025 – Exemption in whole or in part upon application in individual cases, insofar as any threat to public safety or order caused by the extraction operation is averted or, in the case of mine gas, at least evidence is provided of escapes of mine gas to the pit surface.
Rhineland-Palatinate	• State ordinance (LVO) on mine site and extraction royalties of 23 September 1986 (GVBl. 1986, p. 271), last amended by the ordinance of 13 December 2016 (GVBl. p. 602)	• In accordance with the Federal State ordinance, no different rules for setting the mine site royalties have been defined.	• Assessed at market value: – Crude oil: 12%; for the Römerberg-Speyer und Rülzheim I deposits 15% and 7% respectively – 10% for crude oil, which is extracted from (1.) dead oil deposits, (2.) abandoned deposits which have	• 100% exempt: – Natural brine, extracted for balneological purposes – Geothermal energy – Natural gas extracted for direct conversion into electricity • Crude oil and petroleum gas: Site conditioning costs at the levy rate5

Federal States	Legal basis	Mine site royalties	Extraction royalties / Levy rates	Extraction royalties / Special regulations
			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%6 • Petroleum gas: 10% of the price obtained / assessed rate8,13	
Saarland	• Ordinance of 5 March 1987 on mine site and extraction royalties (Official Gazette, p. 250), last amended by Article 33 of the law of 8 December 2021 (Official Gazette p. 2629)	• In accordance with the Federal State ordinance, no different rules for setting the mine site royalties have been defined.	• Natural gas: 10% of the price obtained8	• Natural gas: Site conditioning costs at the levy rate4
Saxony	• Saxon State Ministry of Economy, Labour and Transport ordinance of 21 July 1997 on mine site and extraction royalties (FFAVO); legally amended as of 1 January 2009; last amended by VO (ordinance) of 23 June 2021 (Saxon GVBl. p. 752)	• In accordance with the Federal State ordinance, no different rules for setting the mine site royalties have been defined.	• Assessed at market value: – Fluorite – > €280/tonne: 1% – > €320/tonne: 2% – > €360/tonne: 4% – > €400/tonne: 10% – Gravels and gravel sands: 8% – Natural stone: 4% • Marble: 4%	• 100% exempt (limited until 31 December 2025): – Lignite – Geothermal energy – Barite – Brine • Free-to-mine natural resources extracted together with fluorite
Saxony-Anhalt	• Ordinance on mine site and extraction royalties (FörderAVO) of 15 July 2019 (GVBl. LSA p. 192), • last amended by the ordinance of 12 November 2024 (GVBl. LSA p. 329).	• €20 for each km² or fraction thereof for the first year14 • Maximum rate: €100 for each km² or fraction thereof	Regulations limited until 31 December 2025: • Assessed at market value: – Gravels, sands, quartz and special sands: 8% – Natural stone: 5% – Rock salt and brine: 1% or 0.5%6 • Stone for the production of ashlar and decorative stones from sandstone: 4% of the assessed rate12	• 100% exempt (limited until 31 December 2025): – Lignite • naturally occurring brine used for balneological and tourist purposes

Federal States	Legal basis	Mine site royalties	Extraction royalties / Levy rates	Extraction royalties / Special regulations
Schleswig-Holstein	• State ordinance on mine site and extraction royalties of • 11 December 2012 (Schleswig-Holstein GVOBl. p. 776), amended by the state ordinance of 3 December 2014, Schleswig-Holstein GVOBl. p. 496)	• Crude oil and natural gas: €20 for each km² or fraction thereof for the first year2 • Maximum rate: €80	• Assessed at market value: -The extraction royalty for crude oil from 1 June 2024 to 31 December 2041 is Z%, but at least 15% and at most 40% of the market value multiplied by the quantity subject to the royalty, whereby the value for Z is to be determined using the following formula: Z = 12.75 + 11 • ((Öp-275)/325)2. The value for Öp is the market value of crude oil in euro per tonne. Öp and Z are to be determined with two decimal places, commercially rounded. For market values of €421.99 per tonne or less, the production rate is 15%, for market values of €786.53 per tonne or more, the production rate is 40%. – Brine: 1% or 0.5%6 Natural gas: 40% of the assessed rate9 multiplied by the volume that is subject to royalties. 18% in the case of extractions from the Deutsche Nordsee A6/B4 and Heide-Mittelplate I authorised deposits	• 100% exempt: – Natural brine, extracted for balneological purposes – Geothermal energy • Crude oil and natural gas: Site conditioning costs at the levy rate3
Thuringia	• Thuringia Ordinance on mine site and extraction royalties, 23 August 2005, last amended by the ordinance of 4 December 2020 (GVBl. p. 601)	• According to the state ordinance, taxpayers are exempt from mine site royalties.	• Assessed at market value, taking into account the respective assessed rate: – Gypsum and anhydrite: 5% – Gravels and gravel sands: 8% – Natural stone: 5% – Peat/Organic silt: 3% – Clay 10% – Rock salt 1% – Ashlar and decorative stones12: 4% – Brine: Percentage of	• 100% exempt: – Geothermal energy – Peat, including available organic silt produced in bathing operations – Brine in bathing operations

Federal States	Legal basis	Mine site royalties	Extraction royalties / Levy rates	Extraction royalties / Special regulations
			rock salt in the brine (see rock salt)	

Edit Table

* The specified state-specific levy rates are based on the German federal guidance for mine site and extraction royalties pursuant to the BBergG

** 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. Site conditioning costs are specific costs incurred in the extraction of the natural resources, e.g. transport, processing and storage. The costs that are deductible site conditioning costs are exhaustively listed in the regulations of the Federal States on mine site and extraction royalties.
2. Increases by €5 for each subsequent year up to the specified maximum rate.
3. Upper limit: The total extraction royalties levied on the deposits/fields in question, as per the Federal State ordinance (LVO).
4. Upper limit: The value of the natural gas extracted in the natural gas field determined according to the Federal State Ordinance (LVO).
5. Upper limit: Market value or the value of the crude oil and petroleum gas extracted in the oil field, assessed pursuant to Section 31(2), sentence 2 BBergG.
6. Applies to rock salt or brine extracted during the construction of an underground store, but which is not economically exploited.
7. 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.
8. 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.
9. The weighted average of the cross-border prices for natural gas as published monthly by Destatis during the collection period in €/kWh.
10. –
11. Sum of the products of (1.) the average potassium oxide (K_2O) and magnesium sulphate ($MgSO_4$) content of the raw salts extracted from the approved site and (2.) the amount of €0.75 for potassium oxide (K_2O) and €0.25 for magnesium sulphate ($MgSO_4$) per tonne and percentage point or part thereof.
12. 20% of the quotients of the production value and the production volume of the production achieved during the collection period in €/tonne, assessed from the data collected by Destatis.
13. A reduction of the assessed rate by a flat rate for further transport costs is possible.
14. Increases by €20 for each subsequent year up to the specified maximum rate.

Quellenangaben

[1] Parliamentary advisory service of the State parliament of Brandenburg (2008): Exemption from royalties and fees of lignite extraction sites in Brandenburg

[2] Destatis: Tax factors of taxes on objects, edition 2022, common publication see also the interactive map: Tax factors of municipalities in Germany: Tax factors map | statistikportal.de.

[3] Federal Ministry of Finance (BMF) (2025): Cash tax revenue by type of tax and local authority

[4] Federal Ministry of Finance (BMF) (2025): Cash tax revenue by type of tax and local authority

[5] There was no consensus in the MSG on the extent to which the energy and electricity tax payments are part of the essential payment flows. Therefore, they are not part of the payment flows reported by the companies.

[6] You can also visit the https://offenerhaushalt.de/ website for information on other budgets. The project is currently being restructured.

Contribution of the extractive industry to economic output

Stand: December 2025

EITI-Standard: #3.3 Export data, #4.1 Comprehensive disclosure of taxed and revenues, #4.6 Subnational payments, #6.3 Contribution of the extractive sector to the economy

Link: https://d-eiti.de/en/report/bip-und-umsatz/

Contribution to the GDP

In 2023 and in 2024, the gross value added in Germany amounted to €3,825 and €3,901 billion at current prices, respectively.[1] According to the International Monetary Fund, this makes Germany the largest economy in Europe and the third largest in the world, measured in current US dollars.[2] The gross value added of the "mining and quarrying" economic sector amounted to €5.6 billion in 2023, which is equivalent to 0.15% of Germany's gross value added.[3]

Contribution to Government revenue

The extractive sector generates revenue for the state at the various federal levels (see links to the individual Federal States via the Interactive map for D-EITI reporting). The most important revenues are the taxes from general company taxation (corporate tax and personal income tax plus solidarity surcharge and trade tax), as well as mine site and extraction royalties specific to the natural resource extracted in each case.[4] Together, these revenues generated by the extractive industry amounted to approximately €578 million in 2023 (as of 06/2025). This represents 0.03% of total Federal Government revenue. More detailed information on this revenue can be found in Disclosed payment flows and quality assurance. Other payments are also made by the extractive sector to the state, such as leaseholds, energy and electricity taxes (see Revenues generated by the extractive industry), as well as payments relating to interventions in nature conservation legislation and water use (see Managing human intervention in nature and landscape) which are not described in this chapter.

Taxes

The sum of the above-mentioned taxes paid by the extractive industry in 2023 amounted to around €373 million (as of 06/2025). This corresponds to a proportion of around 0.02% of the state's total income.[5] The largest amount of tax revenues is generated by trade, income and corporate taxes.

The following table shows the estimated revenues from the above taxes of the extractive industry and their share of the total tax revenue (for detailed source information see final note iv). Other payment flows not addressed in the following table are described in Revenues generated by the extractive industry and Subsidies and tax concessions.

Extraction and mine site royalties

Extraction royalties are levied by the mining authorities of the Federal States. They vary greatly, depending on the local mining activity and the fixed levy rates in the individual Federal States.

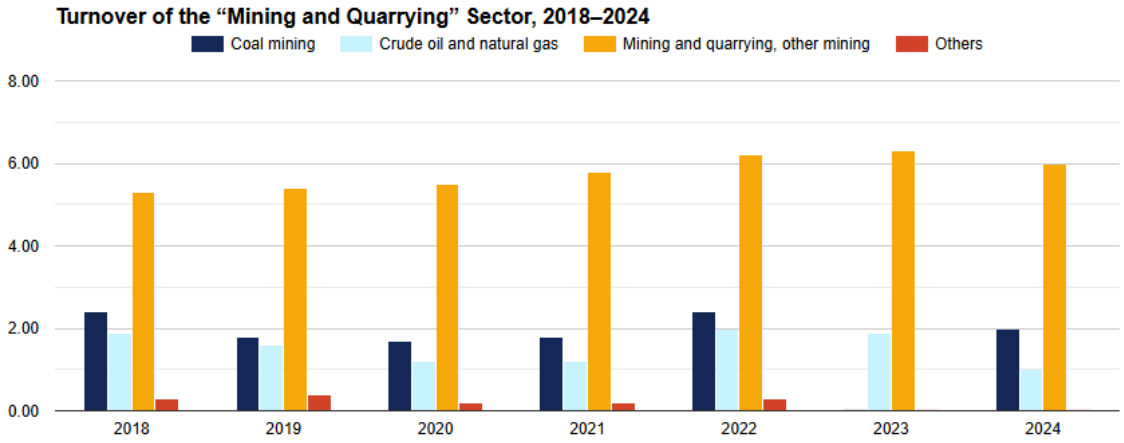
A total of €204.7 million (€140.5 million) in extraction royalties was collected in Germany in 2023 (2024). The amount of revenue has fluctuated significantly in some Federal States in recent years. This may have different reasons, e. g. changes in world market prices for natural resources or changes in production quantities or levy rates (for detailed source information see final notev).

Only a few Federal States publish their revenues from mine site royalties in their budgets. A summarised overview of the mine site royalties is not available. Most Federal States publish accumulated mine site and extraction revenues in their individual budgets. Their amount is significantly lower than the amount of extractive sector revenues. The revenue from the 2023 mine site royalties is only available for three Federal States: Bavaria, Brandenburg and Lower Saxony (see table 4):

Turnover

“Mining and quarrying” sector companies generated a total turnover of around €11.1 billion (€10.6 billion) in 2023 (2024). Domestic sales accounted for around €10 billion (around 90%) (€9.5 billion (around 90%)) and export sales for €1.1 billion (around 10%) (€1.1 billion (around 10%)).

Table 1: Sales in the mining and quarrying sector from 2016 to 2024



*Revenue data for 2023 for coal mining are not yet available via the public statistics (Destatis) for reasons of statistical confidentiality.

Contribution to Export[6]

Germany is characterised by a strongly export-oriented and diversified economic structure. In 2023 (2024), Germany exported goods worth a total of around €1.58 trillion (€1.57 trillion).[7,8] Products of the extractive industries accounted for some €5.2 billion (€4.7 billion) of this amount, equivalent to 0.33% (0.30%) of total exports. At around €2.9 billion (€2.5 billion), crude oil and natural gas accounted for the largest share of exports.

Data on the exported goods of the extractive industries also include previously imported goods, so-called re-exports (cf. “The extractive industry in Germany”). Domestically-extracted natural gas is almost completely consumed in Germany. The “Crude oil and natural gas” sector is followed by “Quarried natural resources, other mining products” with approx. €1.6 billion (€1.6 billion). Exports also included ores worth approx. €0.3 billion (€0.3 billion) and coals valued at about €0.4 billion (€0.3 billion). Here too, the figures include re-exports.[9,10]

Table 2: Tax revenues from the natural resources sector (corporation tax, trade tax, income tax and the solidarity surcharge)

Type of tax	Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
in million €										
Corporate tx	98	135	49	53	60	59	90	64	83	76
Trade tax*	201	133	123	126	138	142	141	151	196	178
Income tax*	61	62	65	64	67	82	89	96	125	113
Solidarity surcharge*	9	11	6	6	7	8	8	5	6	6
Totals*	369	341	243	249	271	291	298	316	410	373
Total income of the State**	1.350.397	1.401.858	1.465.509	1.529.018	1.598.016	1.657.396	1.612.652	1.747.866	1.852.590	1.921.171
Proportion of the above mentioned taxes compared to total revenues	0,03 %	0,02 %	0,02%	0,02%	0,02%	0,02%	0,02%	0,02%	0,02%	0,02%
For information only										
Updating factor							–	7,3%	29,74%	-9,02%

Edit Table

*Based on a revised database, these figures have changed slightly since 2018. From 2019 onwards, the factor stated was applied.

**Total government revenue has changed slightly due to the revision of the national accounts in August 2019.

For detailed source information see final note iv.

Table 3: Revenue from extraction royalties paid by the extractive sector in 2018 and 2024

Extraction royalties in thousands of €*	2017	2018	2019	2020	2021	2022	2023	2024
Federal State								
Baden-Wuerttemberg	211	379	518	142	221	258	82	234
Bavaria	503	602	728	521	543	852	923	756
Berlin	0	0	0	0	0	0	0	0
Brandenburg	704	777	608	553	681	662	551	577
Bremen	0	0	0	0	0	0	0	0
Hamburg	90	108	168	100	107	176	299	6
Hesse	398	399	260	281	250	235	185	129
Mecklenburg-Western-Pomerania	636	633	947	284	859	829	789	1.332
Lower Saxony**	180.737	153.652	135.393	52.383	-22.264	126.836	113.672	55.941
North Rhine-Westphalia***	683	560	1.024	739	622	765	517	122
Rhineland-Palatinate	4.639	6.945	6.766	4.764	6.048	9.146	6.529	9.955
Saarland	74	62	0	15	22	325	87	24
Saxony	1.728	1.380	1.639	1.352	1.828	1.746	2.570	2.157
Saxony-Anhalt	1.547	2.375	2.142	2.198	2.202	2.184	2.547	2.446
Schleswig-Holstein	62.102	72.836	66.772	43.451	60.640	90.158	74.387	65.110
Thuringia	1.851	1.484	1.557	2.067	1.780	1.587	1.518	1.752
Total extraction royalties	255.902	242.192	218.523	108.835	53.540	236.051	204.659	140.541
Total income of the Federal State in millions of €	1.473.847	1.415.506	1.610.560	1.566.885	1.711.747	1.821.233	1.921.171	2.022.193
Proportion	0,02%	0,02%	0,01%	0,01%	0,003%	0,01%	0,01%	0,01%

Edit Table

*Most Federal States publish accumulated mine site and extraction revenues in their individual budgets. Federal states for which individually listed revenues from mine site royalties are available are listed in table – Revenues from mine site royalties earned from 2017 to 2023.

**"Negative revenues" or refunds in Lower Saxony in 2021 result from the amendment of the Lower Saxony Ordinance on the mine site and extraction royalty of 11 February 2021, which retroactively stipulated that no extraction royalty will be levied on crude oil (Section 11) and natural gas (Section 14) from 01/01 to 31/12/2020. As a result, the payments already made for the advance declarations of quarters I to III of the 2020 collection period were reimbursed.

***The amount stated also includes income from fees for the contractual transfer of proprietary mining rights of the Federal State of North Rhine-Westphalia to third parties.

Table 4: Revenues from mine site royalties earned from 2018 to 2024

Mine site royalties in thousands of €	2017	2018	2019	2020	2021	2022	2023	2024
Federal State								
Baden-Wuerttemberg	0	1,1	2,9	0	0	0	0	0
Bavaria	28,2	31,9	30	47,8	78,8	71	76,9	75
Brandenburg*	7,9	60,1	21,6	39,5	0	0	-16,2	0
Lower Saxony	560	476,7	296,7	708,3	526,4	519,5	414	175,8
Saarland	0	0	0	14,7	21,5	0	0	0
Hesse	0	0	3,5	0	0	0	0	0

Edit Table

* “Negative revenues” or refunds in Brandenburg in 2020 and 2023 result from repayments due to retrospective recognition of eligible payments for mine site royalties from previous years and the retroactive reduction of levy rates for crude oil and natural gas.

See detailed sources here: Data on extraction and minesite royalties. Own representation.

Table 5: Exports and imports in the “Mining & quarrying” sector by natural resources 2023 (2024)*

Raw materials	Exports in millions of tonnes	Value in million €	Imports in million tonnes	Value in million €
Crude oil (GP19-0610)	0.003 (0.003)	1.2 (1.1)	73.0 (78.4)	42695.2 (44724.3)
Natural gas (GP19-0620)	6.4 (6.6)	2904.6 (2466.6)	44.2 (40.8)	27528.7 (21497.0)
Hard coal (GP19-0510)	0.8 (1.0)	234.7 (185.6)	30.5 (25.2)	6571.7 (4171.9)
Lignite (GP19-0520)	0.7 (0.7)	135.8 (126.5)	0.1 (0.1)	11.8 (11.3)
Iron ore (GP19-0710)	1.1 (1.2)	162.2 (161.5)	35.3 (34.9)	4028.7 (3883.5)
Salt, pure sodium chloride (excluding table salt) (GP19-0893)	3.5 (3.6)	302.3 (307.6)	1.9 (2.0)	205.2 (182.7)
Natural sands of all kinds (WA2505)	7.4 (7.0)	157.7 (147.9)	1.3 (1.3)	85.0 (83.2)
Quartz sand	1.0 (0.9)	84.5 (76.0)	0.4 (0.4)	66.5 (69.9)
Kaolin and clay and loam containing kaolin (WA2507)	0.7 (0.5)	73.5 (72.2)	0.3 (0.4)	99.8 (106.1)
Granite, porphyry, basalt, sandstone (WA2516)	0.2 (0.2)	11.9 (12.5)	0.2 (0.1)	25.9 (22.7)
Field stones, gravel, crushed stones (WA2517)	10.3 (9.5)	232.9 (224.8)	6.8 (7.5)	235.9 (252.5)
Dolomite (WA2518)	0.2 (0.2)	13.3 (14.1)	0.4 (0.3)	18.6 (15.0)
Gypsum stone, anhydrite, gypsum (WA2520)	1.5 (1.4)	143.5 (147.9)	0.2 (0.2)	16.3 (14.0)
Limestone (WA2521)	0.2 (0.3)	4.8 (5.4)	2.9 (2.7)	38.4 (37.3)
Non-ferrous metal ores (excluding uranium and thorium) (GP19-0729)	0.1 (0.1)	96.7 (168.4)	3.2 (4.2)	6087.5 (5082.4)
Chemical and fertiliser minerals (GP19-0891)**	1.0 (0.9)	259.1 (229.2)	1.3 (1.5)	236.7 (164.9)

Edit Table

*The natural resources shown are a selection. A comprehensive list can be found in the public statistics of the Federal Statistical Office (Destatis)

Quellenangaben

[1] Destatis (2025): Federal national accounts (VGR) – Gross value added, Gross domestic product (nominal/price-adjusted): Germany, years, table code 81000-001, as of February 2025

[2] World Bank (2025): GDP All Countries and Economies

[3] Destatis (2025): Federal national accounts (VGR) – Gross value added, Gross domestic product (nominal/price-adjusted): Germany, years, table code 81000-0102, as of February 2025. Values from previous D-EITI reports are not comparable (see final note iii).

[4] Example: In Lower Saxony, revenues from mine site and extraction royalties accounted for approximately 0.32% (0.16%) of total tax revenues in 2023 (2024).

[5] Ba[illegible]n a revised database, these figures have changed slightly since 2018 (see table 5).

6 The export figures for 2023 are provisional data.

[7] Destatis (2025) Statistics "External trade", table code 51000-0001 "Export and import (external trade): Germany, years". URL: https://www-genesis.destatis.de/genesis/online?operation=statistic&levelindex=0&levelid=1712326275847&code=51000#abreadcrumb, as of February 2025

[8] Destatis (2025): Export and import (foreign trade): Germany, years, countries, classification of goods, table code 51000-0007. URL: https://www-genesis.destatis.de/datenbank/online/statistic/51000/details

[9] For detailed source information see final notevii

[10] Information on some suppliers of various raw materials and products can be accessed via the BDI export database: Crude oil – manufacturers and suppliers.

Subsidies and tax concessions

Stand: December 2025

EITI-Standard: #2.1 Legal framework and fiscal regime

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

Subsidies and tax concessions

The payments made by extractive companies to government agencies (see Revenues generated by the extractive industry) must be seen in the context of the subsidies and tax concessions with which the State supports companies. Here the financial aid (already partially discontinued in cases) provided to hard coal mining (see section a. and b.) is the only subsidy that specifically relates to the extractive industry.

In general, companies in the extractive industry can benefit from tax concessions without a specific link to the extractive industry (see section c.). An example is concessions granted by the State in respect of energy and electricity taxes for manufacturing companies (see section d.).

There are different definitions of the term subsidies at both national and international level, and several methodological approaches are used to tackle the topic. The term used here is based on the definition of the Subsidy report of the Federal Government[1] in which the Federal Government reports every two years on federal financial aid and tax breaks. The term used here is based on the definition of the subsidy report of the Federal Government in which the Federal Government reports every two years on federal financial aid and tax breaks. The legal basis for this report is Section 12(2) of the Stability and Growth Act (StabG). It covers aid granted from federal funds and special tax arrangements which directly or indirectly favour private companies or sectors of the economy and serve the objectives of economic preservation, adjustment or increased productivity.

However, a comprehensive presentation of all tax breaks from a financial or tax-systematic perspective is not the task of the Federal Government's subsidy report. Financial aid is defined as financial contributions by the Federal Government to entities outside the Federal Administration that benefit private companies and sectors of the economy. Tax breaks, on the other hand, are special tax exemptions that result in a loss of revenue for the public authorities. Individual Federal States report on their financial aid in their own subsidy reports (see Appendix 5 of the Federal Government's subsidy report).

Adaption payments

Workers who were at least 50 years of age (underground workers) or 57 years of age (above ground workers) and who, on the occasion of a closure or rationalisation measure, have lost their job before 1 January 2023, receive adaptation payments (APG) for up to five years as interim aid until they become eligible for pension insurance benefits.[2] The adaptation payments reflect the commitment of the Federal Government and the coal-producing Federal States to social responsibility. The Federal Government granted adaptation payments totalling €38.6 million in 2023, and €26.5 million in 2024. As of 31 December 2024, 864 employees subject to social security contributions were employed in the coal mining industry. No employees have left the adaptation payment scheme since 1 January 2023. The APG guidelines are valid until 31 December 2027 to ensure the transition of the affected employees to the old-age pension. A small number of employees are still needed to deal with the contaminated sites.

Control measures

In addition to the monitoring of the intended use of funds by the German Federal Office of Economics and Export Control in cooperation with external auditors, the German Federal Audit Office also randomly reviews individual adaptation payment cases within the framework of the Federal Office's annual budget review.

Transparency of State Financial Aid and Support

Extractive companies can also receive non-specific financial help from the state that is not related to the natural resources sector, if they meet the appropriate criteria for the support programme. Financial aid can be granted as a subsidy, loan or help servicing debt, although nowadays the majority of financial help is in the form of subsidies. For a long time now loans granted directly from the Federal budget have played a secondary role. The reason for this is that the Federal Government uses banks to award the loans and they generally receive an interest subsidy for implementing the programme. The Federal Government's subsidy report provides information about the financial aid, the extent of the aid and the support objectives. There is no information in the report about the amount of financial aid paid out to the individual recipients.

State subsidies for companies are also the subject of the Treaty on the Functioning of the European Union, as this may reduce competition in the common internal market.

Instead of the term "subsidy", EU law uses the term "state aid", which has a legal definition that differs from the term "subsidy".[3] Government support does not only mean direct financial contributions to undertakings, debt write-offs or subsidised loans, but may also cover guarantees, tax breaks or the provision of land and goods and services on special terms which confer an advantage on the undertaking concerned. In order to guarantee fair competition in Europe, the Treaties and corresponding secondary legislation determine the conditions under which such state aid is permissible. The member states of the European Union are required each year to disclose information on any government support granted. Depending on the legal basis under state aid law, this obligation applies to each individual aid above a specific threshold of €100,000 per company. The respective member state has to disclose this information on a detailed state aid website (see Subsidies and tax concessions d.). From 1 January 2026, this obligation will also apply to "de minimis" aid, i.e. small amounts of aid that do not exceed a threshold of €300,000 per company in three years in the sense of state aid law.[4]

The name of the recipient, the amount and the purpose of the state aid together with the legal basis must be published. Where companies in the extractive industry receive state aid, e. g. in the form of reduced-rate loans above the threshold, these can be viewed by the public.

Concessions for electricity and energy taxes

There are various tax concessions for both electricity and energy taxes. Tax concessions include tax exemptions, tax reductions and tax relief. The Electricity Tax Act (StromStG) provides concessions for certain types of use or electricity generation. The Energy Taxation Act (EnergieStG) also covers uses in which energy products are tax-favoured. A part of these concessions is mandatory under the Energy Tax Directive (EU) 2003/96/EC of 27 October 2003.

As manufacturing companies, extractive sector enterprises can particularly profit from the different tax relief possibilities provided by energy and electricity tax legislation.

The following regulations are particularly relevant here for the reporting years 2023 and 2024:

- **Tax relief for companies (Section 54 EnergieStG, Section 9 b StromStG):** If a manufacturing company applies for electricity and energy tax concessions and its application is approved, it is granted a reduction of 25% of the tax rates on electricity, heating and the fuels used in its production facilities eligible for tax concession. In the area of electricity tax law, tax relief is possible for electricity consumed in 2024 and 2025 up to the EU minimum commercial rate (relief from €20/MWh to €0.5/MWh). A relief within the framework of the so-called "electricity price package" that exceeds the level of individual peak compensation in any case.[5]
- **Tax relief in the form of so-called peak compensation (Section 55 EnergieStG, Section 10 StromStG):** The statutory relief provisions expired at the end of 2023. Before that time, the additional burden of the "ecological tax reform" on manufacturing companies could be lightened by a reduction in their energy and electricity taxes. Since the increase in revenues generated by the ecological tax reform also served to reduce the factor of "work" and contributed to companies paying less for employers' contributions to pension insurance schemes in comparison to 1999, a comparative peak compensation calculation is carried out for companies in question. In order to avoid double relief for the employers' pension in-

surance as well as for the energy used, saved pension contributions are taken into account in the calculation of the tax relief. The amount of relief is therefore calculated individually depending on the company, and is also capped at a maximum of 90% of the electricity tax paid and 90% of the tax share pursuant to Section 55(3) of the EnergieStG.

- **Certain processes and procedures/manufacturer privilege (Section 9a StromStG, Section 51 EnergieStG, Section 26, 37, 44 and 47a EnergieStG):** Companies in the manufacturing industry can use electricity or energy products for specific, energy-intensive purposes (such as electrolysis, metal production, manufacture of glassware, etc.). and reduce their tax bills by 100%. In addition, companies that produce energy products on their own premises (refineries, gas extraction and coal mining companies) can use these self-produced energy products tax-free (or obtain tax relief) for the purposes of maintaining operations within their own companies.

The subsidy report of the Federal Government contains the total subsidies for the entire manufacturing industry; they are not shown separately for each sector such as the extractive sector. Where the concessions in the field of electricity and energy constitute state aid, these come under the reporting and transparency obligations of the European Union for state aid (see Transparency of state financial aid and support).

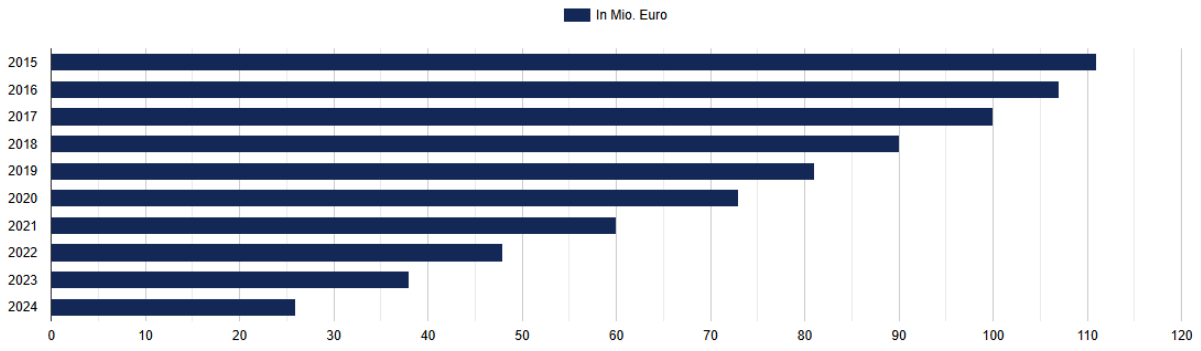
In Germany, the data on tax concessions that are to be published under EU law are collected and forwarded in accordance with the regulation on the implementation of publication, information and transparency obligations in the Energy Tax and Electricity Tax Act (EnSTransV). Under this regulation, the customs administration collects and transmits data relating to energy and electricity tax concessions to the extent prescribed by the EU. The corresponding data can be accessed on the European Commission's website on state aid.[6]

According to data from the Federal Statistical Office concerning the use of energy in manufacturing companies[7], the electricity consumption of the "Mining and quarrying sector" (WZ 8-B) totalled 5,366,512 MWh in 2023. Multiplied by the electricity tax tariff of €20.50/MWh without taking account of possible concessions, this figure results in an electricity tax revenue of €110 million.

The companies in the natural resources extraction industry are generally entitled to relief under Section 9b StromStG as companies of the manufacturing industry. In 2023, the tax relief amounted to €5.13/MWh (25%). In relation to the theoretical tax burden mentioned above, this leaves a tax liability of around €90 million or €15.37 electricity tax per MWh after deduction of the tax relief under Section 9b StromStG. The second stage of the relief is the so-called peak compensation according to Section 10 StromStG (until the end of 2023). This is calculated individually for each company depending on the electricity consumption and the pension insurance contributions paid and amounts to a maximum of 90% of the remaining electricity tax. In the absence of individual company figures, a flat-rate relief of 50% of the remaining tax burden can be assumed for all extractive companies as a result of the peak equalisation.

This estimate indicates electricity tax payments from the extractive sector of about €50 million in 2023.[8] For electricity consumed in 2024, the electricity tax relief under Section 9b StromStG amounts to €20/MWh (see above), so that after deduction of the tax relief, an electricity tax of €0.5/MWh remains. After deduction of the electricity tax relief, the electricity tax burden in 2024 would therefore be in the range of €2 to 3 million assuming electricity consumption comparable to 2023.

Adaptation payments from 2017 to 2024 (Federal Government amounts)



BMF (2025): 30. Subsidy Report. Own representation.

Quellenangaben

[1] Report of the Federal Government on the development of federal financial aid and tax breaks for the years 2023 to 2026

[2] A comparable model for making adaptation payments is also planned to cushion the social consequences of phasing out coal mining. See Effects of the energy transition for more information on phasing out coal mining

[3] European Commission (2024): State aid

[4] That is, a group of companies which must be regarded as a single economic entity (cf. Commission Regulation (EU) 2023/2831)

[5] The Federal Government (2024): Keeping energy affordable – electricity price package for manufacturing companies

[6] European Commission (2025): Public search in the state aid transparency database

[7] Destatis (2025): Electricity generation, electricity supply, electricity output, electricity consumption: Germany, years, economic sectors; table code 43531-0002

[8] It should be noted that, under certain conditions including the generation of renewable energy and highly efficient combined heat and power (CHP) systems under 2 megawatts, producers of their own energy are exempt from electricity tax.

Sustainability in raw material extraction

Sustainability in the extraction of natural resources

Stand: January 2026

EITI-Standard: #6.4 Environmental and social impact of extractive activities

Link: https://d-eiti.de/en/report/sustainability-in-raw-material-extraction/

The Federal Government presented the first national sustainability strategy back in 2002. It has been developing this strategy every four years since 2004, most recently in 2024, with broad participation from relevant stakeholders and citizens. As of 2016, it was aligned with the United Nations 2030 Agenda adopted in 2015 and its 17 Sustainable Development Goals. The Sustainable Development Goals consider the environmental, economic and social dimensions. The Federal Government emphasises that the promotion of sustainable development is the fundamental "goal and benchmark of government action in all areas and all decisions" in order to "meet the needs of present and future generations – in Germany and in all parts of the world – and to enable them to lead a life in full development of their dignity". The goal is a progressive, innovative, open and liveable Germany that lives up to its international responsibilities and is characterised by a high quality of life, effective environmental protection and inclusive and integrative policymaking.

In January 2025, the Federal Government at the time published the further development of the German Sustainable Development Strategy (DNS) under the title "Transformation gemeinsam gerecht gestalten" (Shaping transformation fairly together).[1] It defines key areas of transformation – including climate action, social justice and circular economy – and serves as a roadmap for implementing the global sustainability goals. A special focus is on a socially just transition that actively involves all social groups and respects the ecological limits. Resource-efficient and circular use of natural resources is emphasised as an important building block for sustainable business.

In the context of the extraction of natural resources, the topics covered include interventions in nature and landscape, environmental protection, renaturation and recultivation, employment and social affairs, as well as circular economy and corporate responsibility and due diligence. The aim of the German Sustainable Development Strategy is to use resources sparingly and efficiently and thus to increase Germany's total natural resource productivity. The goal is to achieve an annual increase in natural

resource productivity of 1.6% by 2030. In addition, with its National Circular Economy Strategy (NKWS), the German government has set three strategic goals at the end of 2024 with the aim of significantly and permanently reducing the current increase in primary natural resource consumption by 2045. According to the 2025 coalition agreement between CDU, CSU and SPD, the NKWS is to be implemented pragmatically. This signals to the private sector, society and politics that more efforts in the area of the circular economy and an efficient, sustainable, ecologically and socially responsible use of natural resources as a whole are needed. The Federal Statistical Office publishes a set of sustainability indicators to measure the goals of the German Sustainable Development Strategy and the UN Sustainable Development Goals.[2]

Quellenangaben

[1] Federal Government (2025): Transformation gemeinsam gerecht gestalten: Deutsche Nachhaltigkeitsstrategie 2025. (Shaping transformation fairly together: German Sustainability Strategy 2025).

[2] www.dns-indikatoren.de (accessed 9 December 2025).

Managing human interventions in nature and landscape

Stand: December 2025

EITI-Standard: #6.4 Environmental and social impact of extractive activities

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

Rules of intervention under nature conservation law

Every mining activity is associated with interventions in nature and landscape and can result in serious environmental impacts. Compensatory actions, such as compensatory or substitution measures according to the Federal Nature Conservation Act (BNatSchG), are intended to offset interventions in nature and landscape and to restore or replace their impaired functions. Only if real compensation is not possible, compensatory payments are to be made, provided that the nature conservation interests are of secondary importance. The compensatory payment shall be earmarked for nature conservation and landscape conservation measures, preferably in the affected natural area.

Overall, it is estimated that just over 1% of Germany's entire area will be necessary to ensure the country's natural resources in the medium and long term. On the last key date of 31 December 2023, according to the Federal Office of Statistics, approx. 1285 km², i.e. approx. 0.36% of the area of Germany is used as mining land.[1] In the last 31 years or so, the amount of land required for quarrying in Germany has therefore decreased by over 32% (593 km²). The equivalent in area for the volume of natural resources used in 2023 was just over 26.5 km². In relation to the total area of Germany (357,582 km²), this results in a temporary land requirement of approx. 0.007% of the country's area for 2023.[2] The areas used for the extraction of natural resources are concentrated in different regions, which means that there are significant differences in how strong the different regions are affected by the impacts on nature and landscape.

Legal framework

The **Federal Mining Act (BbergG)** requires the mining operator to take the necessary precautions to reclaim the surface to the extent required by the circumstances (Section 55 (1)(7) BBergG). The term "reclaiming" means proper shaping of the surface used by the mining operation, considering the public interest (Section 4 (4) BBergG). This term covers all activities required for recultivation, without the *status quo ante* having to be achieved. Within the scope of the obligation under mining law to rehabilitate the area, the obligation that simultaneously exists under nature conservation law to compensate for interventions in nature (Section 13 BNatSchG) may have already been met in the individual case – depending on type and scope of the measures taken for this purpose.[3]

The **Federal Nature Conservation Act (BNatSchG)** establishes the general principle that major interventions in nature and landscape are to be primarily avoided and minimised by the polluter (avoidance obligation). Unavoidable interventions are to be compensated by means of compensatory or substitution measures (hereinafter "compensatory measures") or, if this is not possible, by a compensatory payment in money (Section 13 BNatSchG). It is not possible to deviate from this general principle

and the ensuing legal consequences (first the avoidance, then compensatory measures and, as a last resort, a compensatory payment). In the case of mining measures, the avoidance rule primarily targets a variant that is as environmentally friendly as possible. Unavoidable interventions in nature and landscape must therefore be offset or mitigated, particularly through the promotion of natural succession, renaturation, near-natural design, rehabilitation, or recultivation (Section 1(5) p. 4 BNatSchG). Interventions are avoidable if there are reasonable alternatives to achieving the purpose of the intervention in the same place, without or with less impairment of nature and landscape (Section 15 BNatSchG).

Compensatory measures must be maintained and legally secured during the required period. The period of maintenance is determined by the approval authority in the certificate of approval. The perpetrator of the intervention (the polluter) or its legal successor is responsible for the execution, maintenance and safeguarding of the compensatory measures.

In accordance with German federal and European regulations, the possible effects of a project on particularly protected species of animals and plants (special species protection legislation) and on the European protected area network NATURA 2000 is one of the aspects that must be examined in the approval procedures for nature conservation law interventions.

The BNatSchG contains a full regulation, viz. that the laws and norms of the Federal States on the instrumental design of the intervention regulation may not contradict it. To make the regulation more applicable, some Federal States have made supplementary regulations, whereby the practice differs from Federal State to Federal State. For example, the concrete assessment of the amount and the use of compensatory payments differ from Federal State to Federal State. As different biotope type lists are used at Federal State level, the Federal Government produces conversion keys that allow the respective biotope types to be counted.[4]

The Federal Compensation Ordinance (BKompV) provides specific details of the rules of intervention intended under nature conservation law for projects in the area for which the Federal Administration is responsible. It covers public infrastructure projects (e. g. power lines and pipelines, offshore wind farms, waterway projects and usually also Federal autobahns). The objective of BKompV is to standardise the rules of intervention under nature conservation law across all Federal States and make them both more transparent and more effective. Different regulations continue to apply in some countries.[5]

Approval practices in the extraction of natural resources under nature conservation law

If a company plans to intervene in nature and landscape by extracting natural resources, the rules of intervention under nature conservation law are examined at the level of the responsible approval authority. Different laws may apply depending on the natural resource extracted. This depends on which authorities are responsible in a Federal State. A nature conservation authority may be responsible for the extraction of mineral resources that are not subject to mining law or water law (The nature conservation legislation of many Federal States includes specific procedures for extraction e.g. in Saxony-Anhalt[6]). In addition, the mining authorities of the Federal States (in the case of free-to-mine and privately-owned mineral resources or underground extraction) or the Federal State authorities responsible for enforcing the state excavation laws, the building and water management laws or the Federal Immission Control Act (in the case of so-called landowners' natural resources) may also be involved.[7] This procedure corresponds to the "piggyback procedure": The rules of intervention are always examined within the framework of the notification and approval procedure under the specific legislation, without separate administration proceedings. The nature conservation authorities must be involved, and they will give their opinion as nature conservation experts. The responsible approval authority then grants the authorisation taking account of the opinion in "consultation" with the responsible nature conservation authorities (Section 17(1) BNatSchG).[8] The responsible approval authority, which makes the decision on the legal consequences of the intervention, is not bound by the opinion of the nature conservation authorities that go beyond the legal requirements of the nature conservation laws and the recognised professional standards in nature and species conservation.

It is allowed to differ from these on objective grounds. It is compulsory to comply with the provisions of the specific species protection independently of the rules of intervention. Statutory biotope protection, national and European area protection, like special species protection, are nature conservation concerns that are independent of the intervention regulation and must be dealt with separately.

In the approval procedure, the entrepreneur shall provide a nature conservation expert opinion to the competent authority, in which the contents are processed.[9] A Landscape Management Plan (LBP) for example provides information on the location, nature, extent, and timing of the intervention, as well as the intended avoidance and compensatory measures and, where required, the amount of the compensatory payment. In this case, a major part of the necessary compensation is to be regularly provided for renaturation or recultivation (see target definition in Section 1(5) sentence 4 BNatSchG).

Co nsatory measures on external areas are necessary, for example, if certain landscape or biotope structures at the place of intervention cannot be restored in the same way, if the time that has elapsed between the damage and renaturation is too

long or if specific measures are necessary for reasons of biotope protection, protection area or species protection.[10]

In the case of the extraction of the so-called "free-to-mine" (e. g. coal, salts, oil, and natural gas) and privately-owned natural resources (e.g. certain industrial minerals) governed by the German Federal Mining Act (BBergG), the intervention regulation is processed as per the BNatSchG in accordance with the operating plan procedure under mining law, whereby the obligations as per the BNatSchG apply in full (see Authorisation of mining projects). Compensation for interventions can in general already take place within the scope of the obligation under mining law to rehabilitate the area (Section 55(1) no. 7 BBergG, Section 1(5) sentence 4 BNatSchG). If this is not possible, compensatory and/or substitution measures or subordinated compensatory payments pursuant to BNatSchG are necessary (see North Rhine-Westphalia (NRW) example below). In the case of procedures which are subject to the Federal Mining Act (BBergG), the legal instruments of the Federal Mining Act are applied, such as (and in particular) regular monitoring based on the main operating plans, which must be submitted and re-approved every two years.

Documentation of compensatory measures for interventions in nature and landscape

Since the amendment of the BNatschG in 2010, German Federal States are obliged to create compensation directories for all interventions in nature. However, these take various forms and are not publicly available in all Federal States.

Example of the transparency of compensation directories in Baden-Wuerttemberg[11]

The basis for the compensation directory in Baden-Wuerttemberg is formed by Section 17(6) of the BNatSchG and Section 18 of NatSchG BW, the compensation directory regulation (KompVzVO) and the eco-account regulation (ÖKVO) of the State, which provide for the obligation to make documentation available for the public. The latter two regulations can be downloaded from the website of the Baden-Wuerttemberg State Law:

- Compensation Directory Regulation (KompVzVO)
  https://www.landesrecht-bw.de/bsbw/document/jlr-KompVerzVBWrahmen
- Eco-Account Regulation (ÖKVO)
  https://www.landesrecht-bw.de/bsbw/document/jlr-%C3%96koKVBWrahmen

On 1 January 2026, the new KompVzVO enters into force, which in addition to the previous departments "Eco-account" and "Compensation for intervention" stipulates six other departments, including for compensatory measures under planning law (the scope of the collection is regulated by Paragraph 18(2) NatSchG BW) and for Natura 2000-related and species protection-related measures. It is intended that this will provide greater transparency and make it easier to verify these measures.

Besides, impairments of Natura 2000 sites below the significance threshold should also be recorded to better determine possible summation effects (as documented in the so-called summation register), cf. Section 18(3) NatSchG BW.

An eco-account is an instrument for the perpetrators of interventions (polluters). It enables them to decouple compensatory measures temporally and spatially from the extraction site, making the measures more flexible to manage. Compensatory measures can be stockpiled via so-called "eco-points", which are accumulated by means of the targeted enhancement of external areas through nature conservation. The corresponding eco-points can be allocated for later interventions to compensate for the interventions either in whole or in part.[12] Polluters such as natural resource companies and local authorities are involved here as bodies of measures, consumers, and traders of eco-points.

A central overview of the total number of all interventions in Baden-Wuerttemberg, including their compensatory measures which have been authorised since April 2011, the legal environmental protection eco-account measures and the compensatory measures already assigned to an intervention under nature conservation law can be accessed centrally via the data and map service of the Baden-Württemberg Regional Office for the Environment (Landesanstalt für Umwelt Baden-Württemberg) since autumn 2024.

There, you can view the following information on the nature conservation compensatory measures:

- description of the approval authority and the compensatory measure (brief description),
- file number and date of the approval certificate,
- type of project causing the intervention,
- project developer,

- location of the compensation area,
- measures for the timely implementation of the compensatory measure and the fixed period of maintenance,
- state of the implementation.

The following information on eco-account measures can also be accessed:

- complex of measures
- status,
- natural area,
- location of the measure,
- eco-points.

Compensatory measures on intervention areas and substitute areas are documented in the compensation directory of the Federal State of Baden-Wuerttemberg.

Cooperation between stakeholders

Since each extraction of natural resources can represent a significant intervention in nature and landscape, an environmentally friendly extraction development and technology approach must be standard for companies in this sector. Timely renaturation and recultivation can contribute to the promotion of biological diversity; but operating extraction sites may also sometimes be habitats for rare animals and plants. Cooperation between the extractive companies, the employees there and nature conservationists who are familiar with the area has proven to be useful. This means that operational management can be adapted to local and specific biodiversity requirements. This usually succeeds if the company management and employees are continually involved in dialogue with specialist nature conservation institutions and persons. In the case of expansions or new extraction projects, an early dialogue between the stakeholders can also avoid conflicts before they arise. Information and training materials on the subject help to broaden the impact of initiatives like this, which are supported by strong memberships in the environmental and nature conservation associations, the industrial trade union for the construction, agriculture and environment sectors, and economic associations at Federal Government and Federal State levels.

Provisions

In Germany, federal legislation stipulates that extractive companies must conduct recultivation measures. These usually include measures which are still necessary after closure of the mine concerned, such as measures for the rehabilitation of the mine area and recultivation measures.

Provisions are set aside by the companies for these financial obligations under accounting rules. The amount of the provisions to be set aside is based on the requisite amount calculated according to reasonable and prudent business judgement to meet financial obligations. When assessing provisions, future cost increases must be taken into consideration. The expected dates of fulfilment are dependent on the remaining economic useful life of the extraction sites in question. The obligations of some companies extend far beyond the year 2050. Long-term provisions with a residual maturity of more than one year are discounted according to the average market interest rate appropriate for the residual maturity and calculated by the German Bundesbank in accordance with a legislative decree and announced each month. Provisions are shown on the liabilities side of the balance sheet in the annual financial statements of the extractive sector companies. They are imperatively examined by auditors as part of the audit review from a legally determined company size. The appropriateness of provisions is audited by the tax authorities regarding tax issues.

Provisions made by companies which must publish their annual financial statements are shown transparently in the Federal Gazette (Bundesanzeiger) or, for financial years which begin after 31 December 2021, in the Company Register (Unternehmensregister). The duty of disclosure pursuant to Section 325 HGB always applies to all limited companies and all commercial partnerships without a natural person as a personally liable shareholder (e. g. GmbH & Co. KG).

Implementation securities

Implementation securities are an instrument provided in Germany to implement the renaturation, safeguarding and rehabilitation measures to be taken by extractive sector companies. If a company should fail or refuse to carry out the above measures, the authorities ensure that no additional costs will have to paid by the public by means of so-called “substitute performances”.

Implementation securities are expressly provided for under the Federal Mining Act (BBergG) as an official instrument for natural resources extraction projects which are subject to the BBergG (cf. Section 56(2) BbergG). Individual Federal States have introduced similar legislation in their excavation laws (or other subordinate excavation regulations) for the extraction of natural resources which is outside the legal scope of the BBergG. Implementation securities can also be established to ensure the implementation of compensatory and substitution measures for interventions in nature and landscape, pursuant to Section 17(5) of the Federal Nature Conservation Act (BNatSchG).

Within the scope of its discretion pursuant to Section 56 (2) BBergG the mining authority may make the granting of operating plan permits dependent on an implementation security if this is necessary to guarantee (in particular) the implementation of measures for risk prevention and rehabilitation in the areas affected by the extraction of the natural resources. This applies to follow-up measures of mining activities such as water drainage, for example, but also to the dismantling of equipment, the removal of water-endangering substances and the securing of former extraction sites by backfilling them or blocking them off completely.

In principle, the mining authority may permit any suitable form of implementation security if it considers that such a security is necessary and if there are no restrictions arising from the relevant statutory provisions. Forms of implementation security include the deposit of cash and bonds, mortgages, special default insurances, operational provisions, bank, or group guarantees and so-called strict letters of comfort.

Operating provisions, bank guarantees or insurance guarantees and, particularly in the case of large companies, corporate guarantees and letters of comfort are customary in the natural resources extractive sector. Cash and bonds are not usually accepted as securities since the management of these instruments is too complex for the authorities. Therefore, securities are not deemed to be payments from companies to government agencies. The amount of the implementation security to be set is based on the estimated cost of a (necessary) substitute performance. If a project is to be implemented in stages, the implementation security can be set up in stages based on the actual intervention and is approved on a pro rata basis after successful partial rehabilitation.

The special purpose vehicles planned for the Lausitz lignite coalfield are a special case. These were set up in the course of the 2018/2019 precautionary agreements (amended in 2021)[13] between the open-cast mine operator LEAG and the Federal States of Brandenburg and Saxony to ensure compliance with the obligations to rehabilitate and provide any aftercare for the mining areas.[14] The company provides these special purpose vehicles with a special fund earmarked for the purpose. A basic amount is planned for this purpose, and it is intended that this will be increased every year, depending on the company's current profits. If the company becomes insolvent or if it relocates abroad, the special fund is to be pledged to the respective Federal States. Compensation payments connected with the phasing out of coal (see Effects of the energy transition and structural change) will be paid directly into the special purpose vehicles. The precautionary agreement in the central German coalfield (Saxony) was updated and continued on 29 March 2022 by means of an addendum. The precautionary agreement in the central German coalfield (Saxony-Anhalt) will continue with minor changes.

Overview of compensation directories in the Federal States

(general for all types of intervention)

Federal State	Publicly visible	Central for the federal state	Comprehensive information on the intervention area and type of compensation	Weblink	Information on Replacement Payments*
Thuringia	Yes	Yes	No	Intervention and compensation information system (EKIS); Map: Map view – TLUBN Map Service	Compensatory payments must be made to Stiftung Naturschutz Thüringen (SNT) and are recorded centrally in the EKIS, but cannot be viewed by the public. To date, there have not been any compensatory payments from mining projects (as of 10 November 2025)
Baden-Württemberg	Yes	No	Yes (additional allocation for the extraction of natural resources possible)	Compensation Directory – Compensation for intervention department Compensation Directory Regulation (KompVzVO)	A list of compensatory payments can be obtained on request from the Stiftung Naturschutzfonds (Nature Conservation Trust Fund).
Bavaria	Yes	Yes	Yes	Ecological compensation area register (Ökoflächenkataster, ÖFK)	The compensatory payments are managed by the Nature Conservation Trust Fund. Lists of compensatory payments can be requested from district-level administrative authorities.
Berlin	Yes	Yes	No	https://fbinter.stadt-berlin.de/fb/index.jspGeoportal Berlin Geodatensuche Berlin	Lists of compensatory payments can be requested from regional-level administrative authorities.
Brandenburg	Yes	Yes	Yes	Intervention and compensation area information system (note: additional software and login required)	A list of compensatory payments can be requested from the Ministry of Agriculture, Environment and Climate Protection.
Bremen	Yes	Yes	Yes	GIS services / spatial data for nature conservation	A list of compensatory payments can be requested from the Senator for Climate Protection, Environment, Mobility, Urban Development and Housing.
Hamburg	Yes	Yes	Yes	Geoportal Hamburg Compensation areas according to the Federal Nature Conservation Act (Compensation Register) – Internet	The total amount of the compensatory payments is publicly accessible via the annual balance sheet of the Special Fund for nature conservation and landscape management.

Federal State	Publicly visible	Central for the federal state	Comprehensive information on the intervention area and type of compensation	Weblink	Information on Replacement Payments*
Hessen	Yes	Yes	Yes	Natureg Viewer	Compensatory payments cannot be viewed by the public.
Mecklenburg-Western Pomerania	Yes	Yes	Yes	Kompensations- und Ökokontoverzeichnis M-V (compensation and eco-account directory for M-V)	Compensatory payments cannot be viewed by the public.
Lower Saxony	To some extent, a nationwide directory is being planned (online database)	No	To some extent (e. g. Cuxhaven District)	e.g. Cuxhaven District Cuxhaven District – Compensation directory	Compensatory payments cannot be viewed by the public.
North-Rhine Westphalia	Yes	No	To some extent	Landschaftsinformationssammlung NRW (collection of nature and countryside data for NRW)	The nature conservation sub-authorities (districts and urban districts) keep directories of compensatory payments that are published state-wide centrally via the internet by LANUK NRW and contain information on the use of the compensatory payments.
Rhineland-Palatinate	Yes	Yes	Yes	Compensation Directory Geoportal of the Rhineland-Palatinate nature conservation administration	A list of compensatory payments can be requested from the Foundation for Nature and Environment.
Saarland	No	No	No		Eco-account measures can be viewed on the Saarland Geoportal (https://geoportal.saarland.de).
Saxony	No	Yes	No	"Eco-account", compensation area register	Lists of compensatory payments can be requested from district-level administrative authorities.
Saxony-Anhalt	To some extent (eco-accounts: yes, compensation directory: no)	Yes	No	Saxony-Anhalt compensation directory	Compensatory payments cannot be viewed by the public.

Federal State	Publicly visible	Central for the federal state	Comprehensive information on the intervention area and type of compensation	Weblink	Information on Replacement Payments*
Schleswig-Holstein	Yes	No	No	Cartographic representation of the compensation and eco-account areas Eco-account	A list of compensatory payments can be requested from the Ministry of Energy Transition, Climate Protection, Environment and Nature.

Edit Table

* Information on compensatory payments is kept at the level of the nature conservation sub-authorities, i.e. in all urban and rural districts but it is not collected centrally for the relevant Federal State. Furthermore, the data is not broken down according to sectors, so it is not possible to report on the amount of compensatory payments per Federal State and specifically per extractive sector as part of the D-EITI report.

Own presentation

Source: own presentation, as of: December 2025

Quellenangaben

[1] Destatis, table 33111-0007. Land area: Germany, reference date, types of use, (actual use) URL: Land area: Germany, reference date, types of use (actual use) (AdV-TN 2023)

[2] Bundesanstalt für Geowissenschaften und Rohstoffe [Federal Institute for Geosciences and Natural Resources] (BGR) (2024): Report on the natural resources situation in Germany – Natural resources signation 2023.

[3] For more information on compensation for impacts on nature caused by the extraction of natural resources, see section Documentation of compensatory measures for interventions in nature and the landscape.

[4] The conversion keys are published here: Federal Agency for Nature Conservation (2024): Rules of intervention under nature conservation law.

[5] Different regulations apply in Baden-Württemberg (Section 15(5) sentence 3 NatSchG BW) and Bavaria (Art. 8(3) sentence 2 BayNatSchG), who have made use of the deviation option according to art. 72(3) GG.

[6] In Saxony-Anhalt, Section 11 of the Nature Conservation Act of Saxony-Anhalt (NatSchG LSA) states that the extraction of mineral resources that are not subject to mining law or water law, including sand, gravel, marl, loam, clay, limestone and other rock, gypsum, peat and organic silt, requires the approval of the nature conservation authority (usually the lower nature conservation authority) if the area to be extracted is larger than 100 m². The content and procedure, including the avoidance, compensation, or replacement measures to be taken as well as compensation payments and securities, are governed by the provisions of Section 13 to 18 of the Federal Nature Conservation Act and Sections 6 to 10 NatSchG LSA, unless the provisions of Sections 12 to 14 NatSchG LSA provide otherwise.

[7] If there is no relevant legal regulation in which the intervention regulation is processed, the respective nature conservation authority is always responsible in accordance with Section 17(3) BNatSchG.

[8] State law may require a more extensive form of participation – for example, an agreement under Section 7(1) Thuringian Nature Conservation Act (ThürNatG).

[9] Section 17(4) sentence 1 BNatSchG

[10] The species protection assessment and any measures and the intervention regulation are generally carried out in parallel. Species protection measures are often presented in the accompanying landscape conservation plan. In individual cases, species protection measures can also be taken into account under the intervention regulation (see Section 15(2) sentence 4 BNatSchG).

[11] Information on other federal states: Overview of eco-account regulations. General information: Compensation market

[12] According to Section 16 No. 1 BNatSchG, stockpiling measures must fulfil the requirements of Section 15(2) BNatSchG. Accordingly, at least one natural area reference (in the case of replacement) is required.

[13] Cf.: Precautionary agreement with Saxony updated | LEAG.

[14] Cf.: Precautionary Agreement | State Office for Mining, Geology and Natural Resources LBGR und Coal phase-out – Saxon Chief Mining Authority .

Water

Stand: December 2025

EITI-Standard: #6.4 Environmental and social impact of extractive activities

Link: https://d-eiti.de/en/report/water/

Abstraction of water for the extraction of natural resources

The abstraction of ground and surface water may be necessary during the extraction and further processing of natural resources. The volumes of water abstracted in Germany for the activities of the natural resources extractive sector are published by the Federal Office of Statistics based on the data of the responsible statistical authorities of the Federal States.[1] An overview is shown in Chart 8 on water abstraction in the extractive sector by Federal State.

The mining and quarrying sector abstracted a total of 1,197 million of m³ of water in 2022 (mainly groundwater). Coal mining accounted for around 75% of this volume. This corresponds to around 7.3% of all water withdrawn by industry in Germany in 2022.[2] Depending on the regional importance of the extractive sector – especially coal mining – the proportion is higher in some Federal States (in some cases more than 50%).[3]

Use of water

During the initial development of a deposit of natural resources, the pumping out of groundwater can lead to a lowering of the groundwater level. Water abstractions during extraction of the natural resources may also be necessary e.g. to keep shafts or excavation pits dry. If necessary, this so-called drainage and mine water is treated, purified, seeps away or is reused, if applicable, complying with the approval conditions, e. g. to maintain moist biotopes or introduced into surface water without being used further. The use of water by the mining industry is associated with consequences for the water balance. Environmental impacts may result, inter alia, from changes in groundwater levels, the flow velocity of water bodies and the discharge of marsh and pit water into surface water bodies.

Example: Use of water in potash and rock salt mining

In potash and rock salt mining, water from different origins and of different quality levels including river water, groundwater and drinking water is used in many processes.

Raw salt is mined by means of drilling and blasting in the underground mining of potash and rock salt. However, salt can also be extracted in a brine plant, where fresh water is introduced into soluble (salt) rock by means of a borehole, resulting in the creation of chambers filled with salt water. The salt-saturated water (so-called brine) is then conveyed to the surface via another pipeline. The salt is extracted when the brine evaporates.

Legal framework for water abstraction

An EU-wide legal framework for the protection of water and groundwater was created in 2000 with the Water Framework Directive 2000/60/EC of 23 October 2000 (WRRL). The WRRL stipulates (inter alia) that the costs of water services (including certain water abstractions) and environmental and resource-related costs are covered by the companies abstracting the water, i.e. the polluter-pays principle.[4] Water abstractions must also be checked for compliance with the general environment targets of the WRRL (see “Permit under water law” under Authorisation of mining licenses). If the volume of ground or surface water abstracted exceeds certain thresholds, environmental impact assessments must be carried out for the projects concerned.

The implementation of the WRRL into national law took place in Germany through the Water Resources Act, which regulates the protection and use of surface and groundwater at national level. Water abstraction procedures are subject to the reservation on the granting of permits by the water authorities. The State Water Acts of the Federal States supplement and concretise the federal water laws.

Structuring of water abstraction fees

The structuring of fees for water abstraction is carried out by the Federal States that receive these fees. This is why water abstraction fees levied in Germany differ widely in 13 out of 16 Federal States. In Hesse, Bavaria, and Thuringia no water abstrac-

tion fees are currently levied. The total revenue in the 2024 budgetary plans of the Federal States was estimated at around €452.9 million. These revenues are partly used for water management tasks, or they flow into the general budget of the respective Federal State.[5]

Most Federal States levy consumption-related fees for the abstraction of ground and surface water.[6] Depending on the individual structure, these fees are also intended to reflect the "value of the public services" for the utilisation of resources and can therefore function as incentive taxes for a sustainable water management programme and for the allocation of environmental and resource costs (Section 1 and Section 6a of the Water Resources Act).

In most Federal States, levy rates differ according to the type of abstraction, volume, origin of the water (surface water or groundwater) and the purpose for which the water is to be used. There are also various state-specific deviations from the relevant rules through exemptions or discounts, and these may also apply to the extractive sector.

Water abstraction fees in the extractive sector

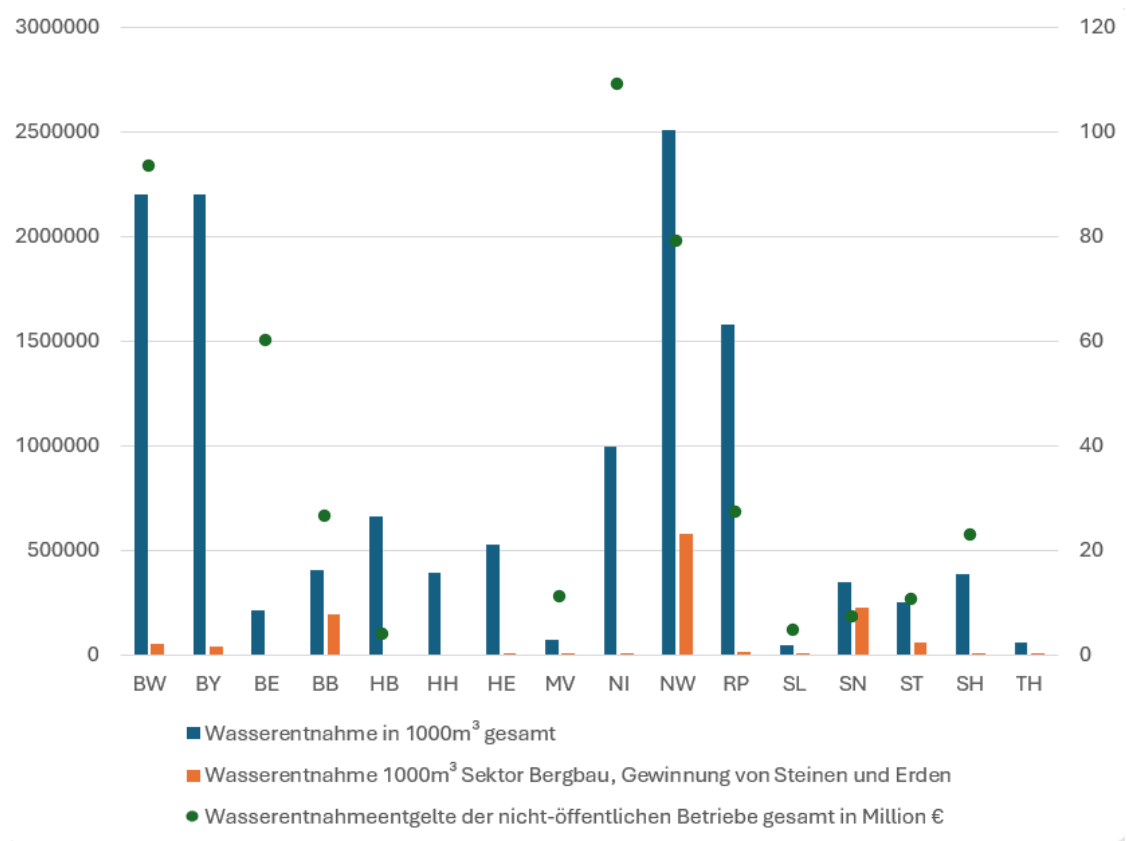
Quite different rates are levied nationwide for the abstraction of water in the extractive sector. For example, fees of between 0.5 and 6 cents/m³ for surface water are applied in some Federal States for certain types of mining operations (e.g. in Baden-Wuerttemberg, Lower Saxony, Mecklenburg-Western Pomerania), while in other Federal States, the fees for groundwater abstraction can range from 5 to 18 cents/m³.

In some Federal States, including Rhineland-Palatinate and Schleswig-Holstein, on the other hand, groundwater excavation is exempt from water abstraction fees. In some Federal States, there are explicit regulations for dewatering operations in mines, or for water that is reintroduced into surface waters without being subsequently used.

The various fee levy rates, exemptions and discount rules are published in the individual State Water Acts or ordinances of the Federal States. The German Federal Environment Agency provides an Overview of the relevant fee levy rates in the extractive sector. However, a publicly accessible source of information on the amount of revenue from water abstraction fees paid by the extractive sector does not exist in all Federal States. Reports on this are regularly given to the State Parliament in North Rhine-Westphalia.

Water abstraction fees represent a flow of cash between companies that extract natural resources and the German State. Due to the different levy rates (inter alia) in individual Federal States, most payments lie below the materiality threshold agreed in the D-EITI, which is why they are not disclosed as a payment flow in the D-EITI reporting. Where companies in the extractive sector have reported water abstraction fees above the materiality threshold of €100,000, these can be found in the BilRUG payment reports.[7] For 2023, the following companies participating in the D-EITI reported payments of water utilisation fees in accordance with Section 341v HGB: LEAG (Lausitzer Energie Bergbau AG): €1,148,619.49; RWE Aktiengesellschaft €14,249,655.00; MIBRAG Energy Group GmbH: €1,107,670.18.

Water abstraction in the natural resources sector by Federal State in 2022 (in thousands of m³)[8]



Quellenangaben

[1] Federal Statistical Office (Destatis) (2025) – The data are provided by Destatis on request.

[2] Federal Statistical Office (Destatis) (2025): Statistical report – Survey or non-public water supply and wastewater disposal – 2022.

[3] For example in Saxony, see Office of Statistics of Saxony (2025)

[4] In its ruling of 11 September 2014 (docket ref. C-525/12), the European Court of Justice (ECJ) confirmed that with these regulations of the Federal Government and the Federal States, Germany had sufficiently implemented the principle of cost recovery from the EU Water Framework Directive. The ECJ also expressly points out that in accordance with the provisions of Article 9(4) of this directive, the EU Member States are in any case empowered not to apply the cost-covering principle to certain water uses, while addressing the purposes and objectives of the directive.

[5] Verband kommunaler Unternehmen e.V. (Association of municipal enterprises) (VKU) (2024): Comparison of water abstraction fees in the Federal States.

[6] German Federal Environment Agency (UBA) (2023): Table "Overview of Federal State regulations on water abstraction fees" of August 2023

[7] The payment reports can be viewed via the Company Register.

[8] Presentation by D-EITI. The data on water abstractions are published every three years by the Federal Statistical Office on the basis of data from the Federal States. Federal Statistical Office – Destatis: Statistical report – Survey of non-public water supply and wastewater disposal – 2022. The breakdown by state and mining sector is provided by the Federal Statistical Office on request. The information on the amount of water abstraction fees per Federal State in million euros is published by the Association of Municipal Enterprises and is based on the items set in the respective state budgets. Association of municipal enterprises (VKU): Comparison of water abstraction charges in the Federal States (2022).

Environmental protection, renaturation and recultivation measures

Stand: December 2025

EITI-Standard: #6.4 Environmental and social impact of extractive activities

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

The extraction of raw materials in Germany results in permanent interventions in nature and landscape. The statutory requirements of the Federal Mining Act guarantee that rehabilitation will be planned at an early stage and taken into account. A balance is achieved between the interests of the extractive sector and the environment in the approval procedure reflecting the Federal State's plans and mining law. Citizens, the elected political representatives of mining regions together with sectoral authorities, environmental associations and other public interest parties have various opportunities to exercise influence and be involved in co-determination. In general, the principle that the burden on the environment must be kept to the minimum applies to both the planning and operation of mines.

Coal and mining

Rehabilitation during the operational phase

Where rehabilitation is carried out during extraction and processing operations, the areas taken for extraction are generally rehabilitated in parallel to the continuing extraction. In the course of extracting natural resources, the material on the site is piled up and the shape of the land changed whilst adhering to safety requirements. The land is rehabilitated by means of geotechnical, landscaping, hydraulic engineering, agricultural and forestry measures to restore the land usage or biotopes.

The objectives of reclamation and the measures to be taken and requirements to be met for this purpose are defined in lignite plans or the operating plans approved under mining law. Depending on the type of use, the topsoil used for restoration must be "cultivated" and the areas must be gradually looked after and developed:

1. **Agricultural rehabilitation** includes scientifically tested crop rotation to achieve the rehabilitation of the soil. Once successful rehabilitation is complete, the areas are made available for their subsequent use and released from supervision by the mining inspection authorities.
2. **Rehabilitation through forestry** aims to establish mixed woodland with a variety of uses. Depending on site conditions, native species of trees dominate an effective mix of broad-leaved trees and conifers.

Elements to benefit nature are incorporated to support integrated and widespread nature conservation, e. g. planting native trees, including dead wood and other small structures, hedge planting, planting solitary trees, including wild fruit, creating dry biotopes and wet scrapes, retention of small unplanned areas and small areas of succession sites. This work is undertaken according to locally recognised methods and in close cooperation with the specialist nature conservation authorities. It will still be necessary to dewater the surface, build paths and contour the surface for optimum site restoration in order to facilitate functional use after extraction has finished.

Rehabilitation during the closing-down phase

Once the natural resources have been extracted, renaturation will be undertaken in accordance with the specification in the final operating plan. In the large majority of cases, a remaining lake exists at the end once open-cast lignite mining has finished. The needs of future use after mining will be taken into account in the completion work, providing it has been agreed with future users before the mine was authorised. Underground coal mining has finally ceased in Germany since the end of 2018. After the cessation of hard coal extraction, the operator will withdraw from the operating buildings. Mechanical equipment, operating materials, pipelines and other operating equipment have to be dismantled and removed from the mine site. In addition, the isolation of mine fields and the backfilling of extraction holes may be necessary. Besides, waste must be disposed of properly. As a rule, the withdrawal from an underground mine site is followed by a rise in mine water. The mine water level must often be limited by removing excess water to avoid any risk to aquifers used to extract drinking water. This usually requires conversion work in mining shafts to be able to resume mine water extraction in due course to limit the rise in mine water.

Land used for mining activities above ground shall also be properly reclaimed with due regard to the public interest. Here, too, operational facilities and equipment must be dismantled, provided that they are not to be used later for any other purpose. If

the result of a risk assessment indicates a need for remediation, any necessary remediation or safeguarding measures are planned and then implemented. Waste rock piles must also be made usable again so that they do no longer pose a danger even after filling of further material has stopped to enable a duly planned subsequent use.

Any temporary storage or outside heaps created during mining operations are removed or recultivated. Once checks have been carried out to ensure that the soil is safe, waste that had accumulated in heaps since the start of mining is recultivated to form features such as landmarks and also to meet regional planning criteria.

Potash and rock salt mining

Potash and salts are natural resources mined in underground mines at depths of up to 1,500 metres. In contrast to above-ground extraction of natural resources in open-cast mining, apart from the areas required for processing plants the mining of potash and salts does not take up large areas of the surface that would then require extensive rehabilitation of the surface used. For areas used for heaps of residues in potash mining, compensatory and substitution measures are implemented (e. g. reforestation, species protection measures). The heaps are established, operated and shut down (including possible rehabilitation, e.g. by covering and recultivation) in line with the relevant requirements under mining and environmental law and taking the relevant site conditions into account.

Drilling boreholes for crude oil and natural gas

Restoration and recultivation of operating sites after drilling and extraction

Once the drilling phase that lasts between two and five months depending on the depth has been completed, the operating site is reduced in size. As only the borehole seal and a few items of plant to separate, collect and transport the extracted crude oil/natural gas remain there, the production equipment is barely visible or audible any more during the entire period of usage.

The deposit is depleted after 20 to 30 years on average. The plant is then removed, and the whole borehole filled up and sealed. The production and processing plant as well as the operating site including the seal are completely removed and the area used recultivated. Aquifers therefore remain protected in the long term and the area can be used again.[1]

Quarrying

Quarrying can be authorised both under mining law and outside mining law (cf. Approval practices in the extraction of natural resources). The regulations in the Federal Immission Control Act (BImSchG), Water Resources Act (WHG) and the Federal Nature Conservation Act (BNatSchG) are important for the extraction of natural resources which, as what are termed free-to-mine and privately-owned natural resources, do not come under mining law as defined by Section 3 BBergG.

The provisions of these laws guarantee that the impact of the mining will be balanced out (see Managing human intervention in nature and landscape).[2]

The companies in the sector temporarily intervene in nature and the landscape because of economic considerations. A wide variety of habitats for plants and animals which we hardly ever find in our cultural landscape can already be created during the active extraction phase.

Even after the end of extraction, these former extraction sites can still represent important refuges for rare animals and plants. Valuable biotopes may develop here after a short time.

For this reason, nature conservation concerns often dominate the subsequent use of quarrying areas. In general, the areas on which natural resources were extracted are upgraded through recultivation and renaturation and returned to society.

Quellenangaben

[1] Bundesverband Erdgas, Erdöl und Geoenergie e.V. (Federal Association of Petroleum, Natural Gas and Geoenergy, BVEG) (2021): Verantwortung fördern. Für uns ein Muss (Promoting responsibility. A must for us.); BVEG (2023): Umsetzung vor Ort. Erfahren Sie mehr über unser Engagement für Umwelt- und Klimaschutz vor Ort. (Implementation on site. Find out more about our local commitment to environmental and climate protection).

[2] For more information on renaturation after quarrying, see "Corporate responsibility"

Employment and Social Affairs

Stand: December 2025

EITI-Standard: #6.3 Contribution of the extractive sector to the economy, #6.4 Environmental and social impact of extractive activities

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

Employment in the natural resources sector

The extractive industry provides industrial jobs in a variety of different occupations and activities. At the end of 2023 (2024), around 58,000 people (56,000 people)[1] were employed in the extractive industry. This corresponds to around 0.17% (0.16%) of all employees in Germany subject to social security contributions. At around 65% (66%), most employees worked in the quarrying and other mining sector, followed by the provision of services for mining and quarrying at around 15% (16%).

Role of the legislator

In principle, the German legislature regulates a uniform (minimum) level of protection for employees (e.g. working hours, holidays, protection against dismissal, protection laws for young people, pregnant women or the severely disabled, safety and health at work, etc.).[2] Above this level of protection, the social partners are free to regulate working conditions independently for the company or the respective sector within the framework of their collective bargaining autonomy guaranteed by Article 9(3) of the German Basic Law.

Statutory social security provides protection against life risks such as unemployment, illness, dependency on nursing care, accident and occupational disease as well as old-age security. In particular, employees are insured under the social security scheme; self-employed persons are partially covered by this scheme. Social insurance funds are mainly raised through contributions from insured persons and employers. An exception is the statutory accident insurance, which is financed exclusively by the employer. Some branches of social security are additionally financed by taxes. The social security institutions are corporations with legal capacity under public law with self-government. Self-government is generally exercised by the insured persons and the employers.

The role and cooperation of the social partners

Co-Determination

One of the main pillars of the social market economy in Germany is co-determination, i.e. the right of employees and their stakeholders to participate in company or entrepreneurial decisions. The scope and form of participation differ according to company size, legal form and industry.

Company co-determination goes furthest in mining and in the iron and steel producing industry (Co-determination in the coal, iron and steel industry: (MontanMitbestG (Act on Co-Determination in the Coal, Iron and Steel Industry)[3], MontanMitbestGErgG (Supplementary Co-Determination Act)[4]): Here, the supervisory boards are made up of an equal number of shareholder and employee representatives. In addition, a labour director is appointed, who is responsible for personnel and social affairs as an equal member of the management. According to the MontanMitbestG, his/her appointment is subject to the approval of the majority of employee representatives in the supervisory board.

For other companies, which are managed in the legal form of a corporation or a cooperative, the equal representation of employees and shareholders in the supervisory bodies according to the Co-Determination Act (MitbestG) also applies in case of more than 2,000 employees. However, there are two significant differences compared to the co-determination in the coal, iron and steel industry.

If there is a tie in votes, the Chairman of the Supervisory Board, who is generally attributable to the shareholders, has the casting vote. This dual voting right of the Chairman of the Supervisory Board effectively overrides the formal parity between em-

ployees and employers. In addition, the labour director can in principle also be appointed against the votes of the employee representatives on the supervisory board. To companies with 500 to 2,000 employees, the one third participation of employee representatives on the supervisory board (DrittelbG[5]) applies.

Company co-determination is governed by the Works Constitution Act. In every company in Germany with at least five employees, employees have the right to elect a works council. As representative of all employees, the works council represents the interests of the employees vis-à-vis the employer. It has different rights of participation, especially in social, personnel and economic matters. Works agreements are a key instrument in the work of the works council. Similar to collective agreements, they are legally binding agreements between the employer and the works council and regulate the employment relationship of the employees. Frequent topics are regulations on working hours, occupational health and safety, health promotion, data protection or further training, which are tailored to the conditions prevailing in the company. However, the works council must also be involved in the introduction of new technical equipment and work processes or the drawing up of social plans in the event of planned operational changes.

Collective bargaining coverage

Freedom of association and the right to collective bargaining are guaranteed in Germany by Article 9 of the Basic Law. Collective agreements are concluded by one or more employers or employers' associations with one or more trade unions. They are binding only on their members (collective bargaining coverage). However, it is common practice for employers bound by collective agreements to allow employees who are not unionised to participate in what has been agreed by collective agreement by referring to the relevant collective agreements in individual contracts. In addition, many companies that are not bound by collective agreements are guided by existing collective agreements. In 2023 (2024), 39% (28%) of the companies in the extractive sector[6] were bound by collective agreements; 28% (20%) within the framework of a regional collective agreement and 8% (in 2024) with a company collective agreement.[7] In 2024, the collective agreements apply to 59% of employees in the sector, with 21% subject to the terms of a regional collective agreement and 37% subject to those of a company collective agreement.[8]

Training

The demanding activities in the extractive industry require well-trained specialist personnel. In the years 2023 (2024), approximately 74% (75%) of employees had a recognised vocational qualification[9], and another 11% (12%) had an academic degree[10] in, for example, engineering.

Vocational training in Germany is essentially carried out via the dual vocational training system, in which trainees acquire practical competences at the same time as they work in the company and are taught general and theoretical knowledge at the vocational school. The duration of training depends on the respective profession and varies between two and three and a half years. During this time, the trainee receives a training allowance from the company. After successful completion of the training, you are qualified to work directly as a qualified specialist.

The sector provides training in a number of different professions. These include, for example, mechatronics technicians, electronics technicians, industrial and process mechanics, reprocessing mechanics, miners and machine operators, mining technologists and industrial clerks. At the reporting date[11], 1,998 (1,909) of the employees in the extractive industry were trainees, which corresponds to a training rate of 3.4% (3.4%). The training rate in the sector was therefore below the German average of 4.5% (4.6%). Looking at individual sectors, the picture for the extractive industries is relatively differentiated. For example, the training rates in the mining and quarrying industry fluctuate (from 0.8% (0.5%) to 4.9% (4.3%) (2023 (2024)) because the importance of training occupations varies and the proportion of semi-skilled workers varies accordingly.

Level of earnings

The average gross monthly earnings of full-time employees in the sector amounted to €4,951 per month in 2024, with an additional €742 per month in special payments.[17] This means that average monthly earnings in the extractive sector are a good 9.5% higher than the average in the manufacturing and service sectors.[18] Due to the income tax to be deducted and the proportionate social security contributions to be paid, employees' individually disposable net wages are significantly lower than their gross wages.[19]

The average paid weekly working time was 40.5 hours, which was relatively high compared to the manufacturing industry and service industry as a whole, at 38.9 hours.[20]

In Germany, equality between women and men is protected by constitutional law. A key component of this is the requirement of equal pay for women and men for equal work and work of equal value. This means that gender-specific income differences in particular must be further reduced. This is also the aim of the Act on the Promotion of Pay Transparency between Women and Men (Pay Transparency Act (Entgelttransparenzgesetz (EntgTranspG))). Among other things, it includes an individual right to information for employees, reporting obligations for large companies and the requirement for large private employers to carry out company audit procedures to review pay structures.

The planned further development of the Pay Transparency Act will also take into account the EU Pay Transparency Directive, which entered into force in June 2023. The directive must be transposed into national law by June 2026. In 2024, the average gross monthly earnings of €5,900 of women in the extractive industry were 3.6% higher than the average gross monthly earnings of male employees (€5,669).[21]

Diversity and equal opportunities

The different life experiences and work horizons of employees make a significant contribution to the economic success of companies. By consciously promoting diversity, companies can tap into an important success and competitive factor that has a positive impact on both companies and their workforces.

Diversity can be measured using a range of quantitative indicators, such as the proportion of women among all employees and managers, the proportion of foreign employees or the age structure of the workforce.

At the end of 2023 (2024), the proportion of women among those employed in the sector subject to social security contributions was 13.7% (13.7%). Foreign nationals accounted for 6.7% (7.2%) of the total workforce.[22]

The proportion of female supervisory board members in the mining industry is very low at 20.3% (2022 financial year). Of the management board members of these companies, only 14.3% are women. Details of publicly available data on the participation of women in management and the two highest levels of management, as well as on the supervisory board of companies reporting to D-EITI, are disclosed at [Link] . In order to further increase the proportion of women in the workforce and in management positions, there is also a great need for action compared to other sectors. It should be noted that the employment structure is traditionally characterised by male-dominated technical training occupations and degree courses.[23]

At 61.4% (2023) (61.1% (2024)), the 25 to under 55 age group made up by far the largest proportion of the workforce, followed by the 55 to under 65 age group at 30.1% (2023) (29.9% (2024)). 7.4% (2023) (7.4% (2024)) of the employees were younger than 25 years and 1.3% (2023) (1.6% (2024)) of the employees were older than 65.

Equal opportunities in Germany are promoted by the General Equal Treatment Act (AGG) . It prohibits discrimination in employment on grounds of race or ethnic origin, sex, religion or belief, disability, age or sexual identity. The Federal Ministry for Education, Family Affairs, Senior Citizens, Women and Youth (BMBFSFJ) provides continuous information on its website on key aspects of gender equality policy in Germany.

Corporate responsibility

German companies are closely integrated into global supply and value chains. As a result, the companies have a special responsibility, not only nationally but also internationally, to consider the conditions under which natural resources are extracted, and to combine economic success with social justice and ecological compatibility. This applies especially in the area of international mining, which can be associated with high human rights and social and environmental risks. Legislators, the German government and companies are addressing these challenges on several levels.

Internationally, the UN Guiding Principles on Business and Human Rights (2011) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, which were last revised in 2023, provide an internationally recognised cross-sector framework for human rights due diligence and responsible business conduct. Although not legally binding, the principles and recommendations for companies laid down there correspond to the expectations of the Federal Government.

The Federal Government's National Action Plan (NAP) to implement the UN Guiding Principles on Business and Human Rights contains a broad catalogue of measures to protect human rights. At the same time, the German government has enshrined the responsibility of German companies to respect human rights for the first time in the action plan. The process of updating the NAP (2016–2020) has already been initiated. The revision of the NAP will be pursued as soon as the legal framework in connection with the Supply Chain Due Diligence Act (LkSG) and the Omnibus I Package (CSDDD) has been finalised.

Since 2023, the Supply Chain Due Diligence Act (LkSG) has been in force, which is closely aligned with the requirements of the NAP and the UN Guiding Principles on Business and Human Rights. The LkSG is intended to improve the protection of human rights and certain environmental concerns in supply chains. The law applies to companies with a registered office or branch office in Germany and from 3,000 employees, and since 2024 to companies with 1,000 employees or more in Germany. In February 2022, the European Commission also presented a proposal for an EU directive on corporate due diligence regarding sustainability (Corporate Sustainability Due Diligence Directive, CSDDD). The Directive entered into force on 25 July 2024.[24] In 2025, the European Commission

proposed several amendments to the CSDDD (so-called Omnibus I package) as part of an adaptation of various legal acts of the "Green Deal", which is intended to reduce the burden on companies in sustainability reporting.[25] A postponement of the implementation deadline to July 2027 has already been adopted. The outcome of the European legislative process on substantive changes remains to be seen. The German LkSG will be replaced by a law on international corporate responsibility.

The so-called Conflict Minerals Regulation (EU) 2017/821 introduced mandatory due diligence requirements for EU importers of tin, tantalum, tungsten, their ores and gold (3TG) for the first time from certain thresholds in conflict-affected and high-risk areas. The aim of the ordinance is to curb the financing of armed conflicts through the proceeds from the sale of the minerals mentioned. The ordinance lays down numerous due diligence obligations that importers of 3TG have to comply with since 1 January 2021.

The national implementing law[26], which entered into force on 7 May 2020, ensures the effective application of the Conflict Minerals Ordinance in Germany by the German Control Authority for EU Due Diligence in Raw Material Supply Chains (DEKSOR) as the responsible authority.

The Corporate Sustainability Reporting Directive (CSR Directive) has been in place at EU level since 2014, and aims to increase transparency with regard to the environmental and social aspects of companies (Directive 2014/95/EU, Non-Financial Reporting Directive). Since the 2017 financial year, large companies of public interest in Germany with more than 500 employees have been reporting on their concepts for respecting human rights, among other things. In January 2023, the so-called Corporate Sustainability Reporting Directive (CSRD) came into force.[27] It provides for much more detailed sustainability reporting for a wider range of companies.[28] The CSRD has yet to be transposed into national law in Germany. At EU level, however, significant relief and simplification of the CSRD's status quo is already apparent (the Omnibus I package). The outcome of the European legislative process remains to be seen.

In addition to mandatory regulations, there are voluntary standards for environmental management systems, such as the globally applied ISO 14001 environmental management system standard or the more ambitious European environmental management system "Eco-Management and Audit Scheme" (EMAS), which promote sustainable business practices.[29] The Standard for Responsible Mining (IRMA) for socially, ecologically and ethically responsible mining is considered to be the strictest and most comprehensive voluntary sustainability standard in mining worldwide.

Initiatives for greater sustainability are also increasingly being launched at industry level. For example, the Mining, Chemical and Energy Industrial Trade Union (IG BCE) and the Construction, Agriculture and Environment Industrial Trade Union (IG BAU) drew up a joint declaration on the sustainable use of natural resources in 2004 together with the German Building Materials Association – Quarried natural resources (bbs) and the German Nature and Biodiversity Conservation Union (NABU).[30] In addition to this, companies in the quarried natural resources industry are involved in the "Biodiversity in Good Company" corporate network; the German Building Materials Association – Quarried natural resources (bbs) is involved as the sector's umbrella organisation in the corresponding "Enterprise biological diversity" association network. The bbs, in cooperation with its members in the extractive sector, has established a nationwide biodiversity database to document the contributions that the quarried natural resources sector is making to protect and conserve biodiversity. Further data is continuously added to this database.

In addition to the most environmentally friendly natural resources extraction and the strengthening of biodiversity and resource efficiency, the high importance of employee training is also addressed. Employees and employers are also working together to achieve greater sustainability in the industrial processing of natural resources. For example, the social partners (trade unions and associations) in the German cement industry founded the "Cement connects sustainably" initiative back in 2002. In addition to nature and environmental protection measures, key issues include safeguarding domestic production, the economic interests of companies and the social interests of employees. The main aim of the sustainability initiative is to promote dialogue between politics and society as well as trade unions and employers.[31]

Employment under the mandatory social security scheme by economic sector

	Employees subject to social security contributions (reference date 31.12.23 (2024))			No. of apprentices among these employees		
	Total	Men	Women	Total	Men	Women
Mining and quarrying in total, including	57.806 (56.236)	49,901 (48,540)	7.905 (7.696)	1.922 (1.909)	* (1.643)	* (262)
Coal mining	7.630 (6.661)	6.692 (5.880)	938 (781)	167 (145)	139 (124)	28 (21)
– Hard coal mining	1.000 (864)	887 (780)	113 (84)	22 (22)	22 (22)	* (*)
– Lignite mining	6.630 (5.797)	5.805 (5.100)	825 (697)	145 (123)	117 (102)	28 (21)
Extraction of crude oil and natural gas	3.005 (2.715)	2.352 (2.160)	653 (555)	85 (81)	66 (65)	19 (16)
– Crude oil extraction	1.940 (1.644)	1.456 (1.261)	484 (383)	52 (47)	* (35)	* (12)
– Extraction of natural gas	1.065 (1.071)	896 (899)	169 (172)	33 (34)	* (30)	* (4)
Ore mining	747 (741)	671 (664)	76 (77)	4 (4)	* (*)	* (*)
Extraction of quarried natural resources, other mining	37.777 (37.364)	32.712 (32.266)	5.065 (5.098)	1.285 (1.304)	1.131 (1.139)	154 (165)
– Extraction of natural stones, gravel, sand, clay and kaolin	26.309 (26.013)	22.483 (22.154)	3.826 (3.859)	626 (627)	529 (529)	97 (98)
– Other mining; quarrying activities not specified elsewhere	11.468 (11.351)	10.229 (10.112)	1.239 (1.239)	659 (677)	602 (610)	57 (67)
Potash mining	8.398 (8.262)	7.845 (7.708)	553 (554)	525 (524)		
Salt mining	2.472 (2.584)	2.276 (2.366)	196 (218)	49 (55)		
Services for mining and quarrying	8.647 (8.755)	7.474 (7.570)	1.173 (1.185)	381 (375)	328 (315)	53 (60)

Edit Table

Source: Federal Employment Agency (2025), reference date 31 December 2024.

* For reasons of data protection and statistical confidentiality, numerical values of 1 or 2 and data from which such a numerical value can be mathematically inferred are anonymised.

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[5] One-Third Participation Act (DrittelbG)

[6] Federal Employment Agency (2025): Employees by economic sector (WZ 2008). Section B.

[7] The figures are based on a sample survey (survey of earnings). The randomly collected data show a high dispersion in economic sector B (high relative standard deviation). They are therefore only reliable to a limited extent.

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[14] In an international comparison, the tax ratio, which includes social security contributions as well as taxes, was 39.3% in Germany in 2022. See Federal Ministry of Finance (BMF) (2024): The most important taxes in international comparison in 2023

[15] Ibid.

[16] The proportion of men employed is significantly higher among "skilled workers" in "mining" than the proportion of women. In contrast, the higher proportion of "specialists and experts" are employed women. Women are more likely to be represented in the administration (possibly higher positions) in this sector. For this reason, the structure of employees in higher paid employment affects the average results of gross earnings "as a whole". A breakdown of average gross monthly earnings by job level can be found in the D-EITI report portal

[17] Destatis (2025): Average working hours and gross earnings of full-time employees in 2024 – the data are provided by Destatis on request.

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Circular economy, in particular recycling

Stand: March 2025

EITI-Standard:

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

Importance

Protecting natural resources, the economical use of raw materials and the extraction of secondary raw materials[1] from waste or residues are of great importance not only for humans and the environment, but also for the German industry, which depends on imports for a number of the raw materials it needs (see Security of supply). Substituting primary with secondary raw materials also often results in significant savings, for example in energy consumption.[2]

Against the background of the increasing global demand for raw materials, but also the challenges in the context of climate change, a circular economy, in which the product design itself already aims for raw material cycles that are as closed as possible, with little material loss as well as a reduction of greenhouse gas emissions and energy consumption, is becoming more and more of a focal point. In December 2024, the Federal Government adopted the National Circular Economy Strategy (NKWS) (see Section e).[3]

According to the Status Report on the German Circular Economy 2024, there is a comprehensive network of more than 14,337 pretreatment, treatment, sorting and processing plants for the recycling of waste in Germany, in particular for recycling, which in addition to chemicalphysical, biological and mechanical processing plants also includes soil treatment plants, construction waste treatment plants, sorting and dismantling plants, and similar. However, this infrastructure is not equally well developed for all raw materials. There are gaps, especially when it comes to critical raw materials such as lithium, cobalt or rare earths. Battery recycling is also under development. The recycling industry provides jobs for around 315,000 employees in around 10,000 municipal and private enterprises and generates revenues of around € 105 billion. The gross value added amounts to about € 33 billion.[4]

Legal bases

Environmental pollution, the shortage of landfills in the 1980s and the increasing awareness that natural resources and energy sources are valuable, finite resources have triggered a modern circular economy. The aim of a modern circular economy is to ensure a sustainable use of recyclable materials through, for example, a product design that allows for recycling, durable, repair-friendly and easily recyclable products and the decoupling of waste volumes from economic output. These objectives are largely pursued by the Circular Economy Act (KrWG) based on the EU Waste Framework Directive 2008/98/EC . The Law on Promoting the Circular Economy and Safeguarding the Environmentally Sustainable Management of Waste (Circular Economy Act, KrWG) is the core regulation of waste legislation. In addition, there are requirements for the product design of certain products with regard to energy and resource efficiency within the framework of the Ecodesign Directive and, in future, the Ecodesign Regulation. Other regulations apply to specific products, such as the Electrical and Electronic Equipment Act (ElektroG) or the Packaging Act (VerpackG).
An essential element of the KrWG is the so-called five-stage waste hierarchy, which applies to waste owners and producers in the following order: 1. Prevention, 2. Preparation for reuse, 3. Recycling, 4. Other recovery – in particular energy recovery (incineration) and backfilling, 5. Disposal (landfill). In order to promote recycling and other material recovery, Section 14 of the KrWG imposes recycling quotas.

One component of German waste law is transferring product responsibility to manufacturers and distributors, who must ensure that the generation of waste is reduced from product development through production to use and that environmentally sustainable recovery or disposal is ensured. In addition, Germany banned the disposal of untreated municipal waste in landfills in 2005 in order to significantly reduce the generation of greenhouse gases that are harmful to the climate from landfills.
The EU Ecodesign Regulation[5] entered into force on 18 July 2024 and allows for requirements regarding the design of products with regard to durability, recyclability and other resource efficiency aspects. If products falling under this regulation do not co[illegible] with these requirements, they may no longer be marketed in the EU. Under the Ecodesign Directive, there are already

a number of product requirements regarding durability and repairability in place for some products where energy consumption is a concern, such as white goods and smartphones.

The Electrical andElectronic Equipment Act (ElektroG), which was last amended on 1 January 2022, and the Ordinance on the Treatment of Waste Electrical and Electronic Equipment (EAGBehandV) provide the legal framework for implementing product responsibility for electrical equipment. The law is intended to implement the EU legal requirements of Directive 2012/19/EU on waste electrical and electronic equipment. From 2019 onwards, the Directive requires a collection rate of at least 65% of the average quantities of electrical and electronic equipment placed on the market in the previous three years.

The amendment to the Packaging Act[6] also added further provisions with regard to packaging under the existing extended producer responsibility system. Since 1 January 2023, for example, final distributors must also offer reusable packaging alternatives when selling food for immediate consumption in disposable plastic packaging and socalled "to go" disposable beverage cups. Furthermore, certain single-use plastic beverage bottles must include a minimum amount of recycled material since 1 January 2025. The new European Packaging Regulation (Packaging and Packaging Waste Regulation, PPWR)[7] entered into force in February 2025 and requires an amendment to the German packaging legislation by mid-2026. The PPWR also prescribes a minimum recycled material content for plastic used in packaging.

On 3 July 2019, Directive (EU) 2019/904/EU on the reduction of the impact of certain plastic products on the environment (Single-Use Plastic Directive) entered into force. The objective of this Directive is to prevent and reduce the impact of certain plastic products on the environment, in particular the marine environment, and on human health, and to promote the transition to a circular economy with innovative and sustainable business models, articles and materials and to thereby also contribute to the smooth functioning of the internal market. The Directive sets out a number of measures to reduce the consumption of certain single-use plastic products, to limit the careless dumping of these products in the environment and to improve the management of the resource "plastic". In the context of implementing the Directive as national law, the Ban on Single-Use Plastics Regulation (EWKVerbotV)[8] started by prohibiting the circulation of certain single-use plastic products (e.g. cutlery, plates, straws made of plastic and "to go" packaging and cups made of expanded polystyrene). Environmentally friendly alternatives already exist for these single-use plastic products. The Single-Use Plastics Labelling Regulation (EWKKennzV)[9] stipulates that certain single-use plastic products placed on the market must have a label either on the packaging or on the product itself, which should inform consumers that the products in question contain plastic, which forms of disposal must be avoided and what environmental consequences improper disposal has. In addition, single-use beverage containers made of plastic may now only be placed on the market if their plastic closures and lids are firmly connected to the container for the entire time the product is used. The Single-Use Plastic Fund Law (EWKFondsG)[10] is the final step in implementing the EU Single-Use Plastics Directive into national law. Extended producer responsibility is introduced for certain singleuse plastic products (such as to-go-food containers, bags and foil packaging, beverage cups and containers, light carrier bags, wet wipes, balloons and plastic tobacco filters (filter products)). A key element is the creation and management of a single-use plastics fund.[11] The producers of affected single-use plastic products pay a contribution into the fund each year. The fund is used to reimburse public waste management services and other legal persons under public law entitled to receive compensation for the costs they incurred in relation to waste management and cleaning services provided to the public and to fund activities to raise awareness. These costs have so far been borne by the general public. The first contribution is due in 2025 on the basis of the quantity of products placed on the market in the calendar year 2024.

As of 1 January 2021, the regulations governing the export of plastic waste from the EU were tightened via amendments to the European Waste Shipment Regulation in order to manage the global waste stream better. It prohibits the export of hazardous plastic waste and nonhazardous plastic waste that is hard to recycle from the EU to nonOECD countries. The export of nonhazardous plastic waste that is easier to recycle from the EU to nonOECD countries is subject to further restrictions in accordance with Regulation (EC) No 1418/2007.
The Substitute Building Materials Regulation[12], as part of the General Regulation of the same name, has been setting out uniform and legally binding requirements for production, quality assurance and installation of mineral substitute building materials in technical buildings across the country in 2023. Mineral substitute building materials within the scope of the Regulation are, for example, recycled building materials based on construction and demolition waste, slag from metal production and ash from thermal processes. The Substitute Building Materials Regulation supports the objectives of a circular economy. Furthermore, it aims to increase acceptance of the use of substitute building materials.

Waste volume and waste recovery

A gross total of 399.1 million tonnes of waste were generated in Germany[13,14] in 2022, a further decline from the current peak in 2018 (417.2 million tonnes). Construction and demolition waste accounts for just over half of total gross generation (about 54.2%) with 216.2 million tonnes. Municipal waste generation amounted to 48.6 million tonnes, secondary waste (waste from waste treatment plants) to 57.1 million tonnes and other waste generation, mainly from manufacturing and trade, added up to

somewhat less with about 48.6 million tonnes. Around 28.6 million tonnes of waste were generated with the extraction and treatment of mineral resources.

About 326.6 million tonnes of waste were recovered in 2022, of which 280.0 million tonnes were material and 46.6 million tonnes were energy-related.[15] The recovery rate of all waste has remained stable at 82% in recent years (2022). The recovery rate measures the proportion (input) of the waste collected that undergoes a material or energy recovery process. The (input-oriented) rate of recycling, i.e. the proportion of waste recycled or processed to be reused, has remained stable at around 70% in recent years.[16]

The amendment to the EU Waste Framework Directive (2018) introduced a new (outputoriented) calculation method. The recycling rate is no longer based on the amount of waste sent to recovery facilities (input amount) but on the amount of material that is actually recycled (output amount, after removal of non-recyclable material). Recycling figures achieved under the new procedure are only gradually becoming available; the first calculation for 2020 assumes about 53%.

Examples of recycling and utilisation rates[17]

In Germany, there are several institutions that regularly report on recycling and utilisation rates and that provide data. An up-to-date collection, analysis and publication of relevant data on waste management, in particular recycling, is available from the following institutions:

- Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection (BMUV)
  Regularly publishes overviews of statistics on individual sectors of waste management.[18] One example is the reporting to the European Commission under the WEEE Directive on waste electrical and electronic equipment. In 2022, the recycling rate for waste electrical and electronic equipment was 83.8% and the recovery rate was almost 98%. However, in 2022, only just under 32% of the average amount of waste electrical and electronic equipment placed on the market in the previous three years was actually collected. In order to increase this volume and to reach the target collection rate of 65% set by the EU since 2019, further development of the Electrical and Electronic Equipment Act is needed, for example to foster increased awareness of the population for the separate collection of electrical waste through standardised consumer information.[19]
- German Federal Environment Agency (UBA)
  Publishes regular reports and statistics on waste management and recycling rates for various materials, including plastics and other waste. It also carries out analyses on the development of recycling and recovery rates and makes this information publicly available.
  “With just under 70% of waste recycled and almost 12% recovered for energy purposes, Germany recovered just under 82% of the waste generated in 2022. The municipal waste recycling rate in 2022 was 68%.”[20]
- Federal Statistical Office: Environmental statistics surveys
  The Environmental Statistics Act (UStatG) forms the legal basis for establishing official, annual statistics on waste management. For example, waste generation is differentiated by industrial sector (see references in section c) and waste electrical and electronic equipment by product category.
- Central Packaging Register (ZSVR)[21]
  Monitors and controls the packaging waste management system and reports annual recycling rates for packaging from dual systems collections.[22]
  In 2023, the dual systems achieved five out of eight recycling targets, and in some cases even exceeded them. These include ferrous metals, aluminium as well as paper, cardboard, cardboard (PPK) and plastics. In total, around 5.5 million tonnes of used packaging (all material groups) from private end-use were recycled in 2023 (corresponding to an overall recycling rate of around 90%).[23] In the case of materially recovered (recycled) plastic packaging, the share increased from 42.1% to 68.9% between 2018 and 2023.[24]
- The Federal Institute for Geosciences and Natural Resources (BGR) / German Natural Resources Agency (DERA)
  The annual BGR report on the natural resources situation in Germany provides a structured overview over utilisation rates for refined and crude steel production in Germany. In 2022, about 85% of lead, 58% of aluminium, 46% of crude steel, 40% of copper and 18 % of zinc came from the supply of recycled raw materials.
  In a recent study, DERA examined the status quo of the German metal-producing recycling industry and summarised it in an interactive map, metal-related factsheets and a short study.
- Business associations (example)
  The Federal Association of the Waste, Water and Raw Materials Resources Industries (BDE) is one of the most important associations for waste management and recycling in Germany. Together with numerous other stakeholders, it regularly publishes a summary of the state of the circular economy in Germany in the Status report on the German circular econ-

omy (2024) (see section a).
The association Circular Economy CONSTRUCTION reports on mineral construction and demolition waste which accounts for a large share of the waste generated. The construction sector recovers around 90% of non-hazardous mineral construction and demolition waste. In 2022, 75.3 million tonnes of recycled building materials were produced by processing mineral building materials. 47.6% of these were used in road construction, 24.4% in earthworks, 8.7% for other applications (including landfill construction) and 19.3% as aggregates in asphalt and concrete production.[25]

Future Challenges/Outlook

The EU Circular Economy Package (2018) and the second EU Circular Economy Action Plan (2020) are key overarching strategies and regulations on the path to a circular economy at EU level. The strategic objectives of the European Commission's Action Plan are modernising and strengthening the EU's competitiveness, empowering consumers and developing lead markets for climate-neutral and circular economy products. In addition, the share of materials that are recycled and returned to the economy in the EU is to be doubled by 2030 (in 2020 the share was 11.7%). The Circular Economy Package and the implementation of the measures outlined in the Second Circular Economy Action Plan commit Member States to a wide range of further steps to strengthen the waste hierarchy and the circular economy. Member States must, for example, take measures to encourage the re-use of products. In its policy guidelines for 2024-2029, the European Commission has announced a new legal act regarding the circular economy. The aim of the Circular Economy Act (CEA) is to decarbonise the economy as part of the transition to more sustainable production and consumption patterns in order to preserve the value of resources in the economy for longer. The CEA is also intended to help strengthen market demand for secondary raw materials and to create an internal market for waste, especially with regard to critical raw materials. According to the COM, the proposal for a CEA, announced for the end of 2026, is to comprise three pillars, which provide for amendments to a) the Waste Framework and Landfill Directives, b) the Waste Electrical and Electronic Equipment Directive and c) accompanying instruments (for example, circular business models).
In December 2024, the Federal Government adopted the National Circular Economy Strategy (NKWS), thereby creating a long-term framework to reduce primary raw material consumption and to promote the circular economy. According to estimates of the Federal Association of German Industry (BDI) and Deloitte, expanding the circular economy in Germany will result in an additional gross value added of € 12 billion per year by 2030 and an increase in employment of 177,000 jobs.[26]
The NKWS provides a framework for ongoing strategies regarding the aspects of a circular economy, such as the German Raw Materials Strategy. The goals of the German Sustainability Strategy are supported by the NKWS. The website www.kreislaufwirtschaft-deutschland.de informs the public on all aspects of the national circular economy strategy.
Under the guiding principle of reducing the consumption of primary raw materials, the NKWS pursues three strategic objectives:

- Close material cycles
- Strengthen independence from raw material imports
- Avoid waste

The objectives of the NKWS are to be implemented through specific measures and instruments. Examples include standards for durable products, the introduction of digital product passports, quotas for using recycled plastics at EU level, further development of the right to repair for consumers or the targeted use of public procurement for the circular economy. Action is needed at both the national and EU level.
The NKWS has specified measures and instruments for fields of action that have been identified as priorities given their significant mass flows or high potential for the circular economy. Examples of priority fields of action are:

- Information and communication technology (ICT) and electrical (electronic) equipment
- Renewable energy facilities
- Construction and building sector
- Metals

Research and development (R&D) are essential pacemakers for innovation and progress in the transformation towards a circular economy and are important for all priority fields of action (so-called cross-cutting issue). A two-year dialogue process to improve the recycling of specific raw material flows made it possible to identify specific options for action. These were published in the final report of the German Natural Resources Agency (DERA) 2023 Dialogue Platform on Recycling Raw Materials.[27]
The dialogue platform focuses on metallic raw materials and industrial minerals and identifies 94 options for action. The NKWS was able to take these into account when presenting the fields of action.

The DERA recycling atlas for metal production shows that Germany already has an efficient recycling industry for base metals such as copper, aluminium or iron/steel. As regards 17 rare earth metals or other special metals such as tin, tantalum (coltan), tungsten or platinum and lithium, however, circular economy approaches or recycling processes have so far scarcely gone beyond research and development. Although recovery would be, in part, technically possible and environmentally sensible, it is often not yet economically feasible. The aim here must be to continue to drive research and development and, above all, to ensure that new processes and technologies come onto the market. To this end, it is necessary to establish and expand appropriate collection and recycling routes and to create regulations with tax incentives for secondary raw materials, for higher legal recycling quotas and strict ecodesign guidelines as well as for the export of scrap metal to reduce the amount of imports needed.

The national implementation of the Critical Raw Material Act (CRMA) also strengthens the circular economy, as it calls, among other things, for an increase in processing and recycling capacities. The aim is to ensure the availability of critical and strategic raw materials in Europe and to reduce dependence on third countries. To this end, a quarter of the EU's demand for strategic raw materials is to be met through recycling from 2030 onwards (see Security of supply).

Both the NKWS and the CRMA promote a sustainable use of resources and recycling technologies, with the CRMA specifically targeting the security of critical raw materials, while the NKWS promotes a comprehensive circular economy in line with the EU Commission's Circular Economy Action Plan, with actions at the national and European level

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[11] German Federal Environment Agency (UBA) (2024): The Single-Use Plastics Fund. Which players and products are affected?

[12] Regulation on Requirements for Using Mineral Substitute Building Materials in technical buildings (ErsatzbaustoffV) of 9 July 2021

[13] Destatis (2025): Waste management.

[14] German Federal Environment Agency (UBA) (2024): Waste generation.

[15] Material recycling means any recovery process other than energy recovery and the processing into materials intended for use as a fuel or other means of energy production. In particular, material recycling includes the processing for reuse, recycling and backfilling (Section 3 (23a) KrWG). Energy recovery, on the other hand, refers to the processing of waste for thermal recovery by incineration. However, some waste is also incinerated to dispose of it.

[16] Destatis (as of 3 June 2024): Short overview Waste balance 2022.

[17] The recycling rate (calculated based on the weight of waste entering recycling facilities) differs from the utilisation rate (proportion of materials actually recycled and their actual use in production).

[18] BMUV (2025): Statistics on individual waste management sectors.

[19] BMUV (2024): Electrical and electronic equipment.

[20] German Federal Environment Agency (2024): Recovery rates of the main types of waste.

[21] Central Packaging Register (ZSVR)

[22] ZSVR (2024): Figures, data, facts: Annual recycling rates in Germany.

[23] Ibid.

[24] Foundation Central Packaging Register (ZSV) (2025): Press release – Packaging recycling requires correct separation of waste: Current figures, positive trends and challenges.

[25] Association of the German building materials industry and waste management sector (2023). Circular economy construction. Mineral construction and demolition waste.

[26] Federal Association of German Industry (BDI) and Deloitte (2021): Circular economy – Challenges and opportunities for Germany as an industrial location.

[27] German Natural Resources Agency at the Federal Institute for Geosciences and Natural Resources (DERA) (2023): Final report of the Dialogue Platform on Recycling Raw Materials (version: August 2023)

Natural resource extraction in Germany

Extraction of natural resources in Germany

Stand: November 2025

EITI-Standard: #3.2 Production data, #6.3 Contribution of the extractive sector to the economy

Link: https://d-eiti.de/en/report/extraction-of-natural-resources-in-germany/

A wide range of different mineral resources and energy resources is mined in Germany. The following tables list the natural resources extracted in Germany by quantities and estimated value in 2023.

Further information on data sources as well as links to original data are available here: Data on natural resource extraction in Germany

Extraction of natural resources in Germany in 2023 (quantities)

Natural resource	Quantity
Lignite	102.2 million tonnes I
Crude oil	1.6 million tonnes II
Natural gas**	4.6 billion m³ II
Potash salt	33.9 million tonnes III
Potash and potash salt products	5.8 million tonnes III
Clay (fine and coarse ceramic clay)	9.1 million tonnes III
Rock salt and industrial brine	12.5 million tonnes NaCl content III
Kaolin	0.6 million tonnes III
Quartz gravel and sand	9.1 million tonnes III
Gravel and sand	232 million tonnes III
Broken natural stone	203 million tonnes II
Ashlar	0.3 million tonnes III
Limestone/marlstone/dolomite	44.7 million tonnes III

Edit Table

Hard coal: realisable production: 0

Special tone: Data not available

* Useable extracted output

** incl. petroleum gas

I Statistik der Kohlenwirtschaft e.V. [Statistics on the coal industry] (SDK 2024): Datenangebot Statistik Kohlenwirtschaft [Coal industry statistics data]

II State Office for Mining, Energy and Geology (LBEG) 2024): Crude oil and natural gas in the Federal Republic of Germany 2023

III BGR (2024): BGR Energy Data 2024 – Data on developments in German and global energy supply

IV BGR (2024): BGR Energy Data 2024 – Data on developments in German and global energy supply

The German Extractive Industries Transparency Initiative (D-EITI) report contains production volumes and values for the usable extracted output of potash and potassium salt products. Potassium salt is not sold in its raw state.

Extraction of natural resources in Germany in 2023 (value)

Natural resource	Value in millions of €
Lignite	2,025 IV
Crude oil	781 II
Natural gas**	1,950 II
Potash salt	n/a V
Potash and potash salt products	2,063 IV
Clay (fine and coarse ceramic clay)	176 IV
Rock salt and industrial brine	417 IV
Kaolin	50 IV
Quartz gravel and sand	194 IV
Gravel and sand	2,821 IV
Broken natural stone	1,936 IV
Ashlar	36 IV
Limestone/marlstone/dolomite	928 IV

Edit Table

The values are only possible for potash and potash salt products

Hard coal: realisable production: 0

* including associated gas

Interactive Map for D-EITI Reporting

Stand:

EITI-Standard:

Link: https://d-eiti.de/en/report/interactive-map-for-d-eiti-reporting/

Energy transition and security of supply

Effects of the energy transition and structural change on the extraction of natural resources in Germany

Stand: November 2025

EITI-Standard: #2.1 Legal framework and fiscal regime

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

Climate change poses major challenges for players in politics, industry and civil society worldwide. Due to international and national plans to reduce emissions of climate-damaging greenhouse gases, the extractive industry must make a decisive contribution to achieving the goal of climate neutrality. The energy transition will have a significant impact on demand and sales of coal, oil and gas and will initiate or accelerate structural change in these industries. At the same time, the demand for natural resources for climate-neutral technologies, renewable energies, electric mobility and hydrogen is increasing (see Security of supply).

The Federal Republic of Germany is bound by various international guidelines to tackle climate change. In the Paris Climate Agreement of 2015, the global community agreed for the first time in a legally binding manner to limit global warming to 1.5° Celsius compared to the pre-industrial age. The European Union has also set concrete targets with the European Green Deal ("European Climate Law"). The core element of all agreements is a massive reduction of greenhouse gases to reduce emissions in the EU by at least 55 % by 2030 and achieve the EU's greenhouse gas neutrality by 2050.

Legal base

To fulfil the obligations of climate protection, the Federal Republic pursues a national climate policy[1], as a result of which a number of laws have been passed in recent years

Federal Climate Protection Act

The new Federal Climate Protection Act introduced in 2019 sets the legal framework for Germany's climate policy. It sets out the German climate protection targets in law and contains a review and follow-up mechanism to ensure compliance with the climate protection targets.

The 2021 amendment[2] adopted new, more ambitious climate protection targets with the aim of achieving net greenhouse gas neutrality[3] in Germany by 2045. The interim targets are to reduce greenhouse gas emissions by at least 65 % by 2030 compared to 1990 levels and by at least 88 % by 2040. In addition, the land use, land use change and forestry (LULUCF) sector is to be gradually developed into a reliable dip to -25 million tonnes in 2030 and to -40 million tonnes of CO2 equivalents in 2045. The 2024 amendment[4] abolished binding targets for reducing greenhouse gas emissions for individual sectors, removing the obligation for these sectors to submit a sector-specific immediate action programme if targets are missed. In future, a cross-sectoral, multi-year overall calculation will be the basis for further climate protection measures as part of the follow-up. To this end, cross-sectoral annual emission totals have been introduced. The focus is now on whether greenhouse gas emissions will be reduced overall, regardless of the area in which the greenhouse gases are generated. In addition, the switch from prior-year estimates to projection data has resulted in a more forward-looking approach. At the same time, each of the energy, industry, buildings, transport, agriculture and waste management sectors must continue to make its own appropriate contribution. The basis for determining this contribution is the annual emission volumes of the individual sectors.

The Federal Climate Protection Act provides for a review and readjustment mechanism to ensure compliance with the total annual emissions in the respective decade. By 15 March of each year, the Federal Environment Agency publishes the previous year's greenhouse gas emissions data[5] and the projection data[6] for all individual years up to 2030 and at least for the years 2035, 2040 and 2045. These will be reviewed by the Expert Council for Climate Issues (ERK). If, for two consecutive years, the projection data show that the total annual emissions for the years 2021-2030 have been exceeded, and if this information is confirmed by the Federal Council, the Federal Government must adopt further climate protection measures to ensure compliance with the total annual emissions (see Section 8 (1) and (2) KSG [Climate Protection Act]).

According to the Expert Council for Climate Issues, the projection data for 2025 does not show an exceedance of the total annual emissions for the years 2021 to 2030.[7] The interim target for 2030 of a reduction of at least 65 % compared to 1990 will fall just short of being achieved according to the projection data for 2025, but it is still within reach at 63 %.[8]

The Climate Protection Act requires a climate protection programme that contains an overall plan of the federal government for climate protection policy and concrete measures.[9] The measures for industry include the promotion of low-emission technologies, the introduction of CO_2 pricing systems, support for the research and development of sustainable technologies and financial incentives for the modernisation of industrial production processes.

The Climate Protection Act obliges the Federal Government to adopt a climate protection programme within twelve months of the beginning of a legislative period, irrespective of whether the emissions and projection data are exceeded or not (Section 9 KSG).

In July 2022, the Bundestag launched a comprehensive package of measures to improve planning and approval procedures for onshore wind energy. For example, the Act to Increase and Accelerate the Expansion of Onshore Wind Energy Systems was passed as a key component in further accelerating the expansion of onshore wind energy. This law introduces the Wind Energy Area Requirements Act (WindBG) and amends the Building Code, among other things. The main content of the regulation is a target area for onshore wind energy, which is to be implemented by the federal states. In addition, the amendments to the Federal Nature Conservation Act have standardised and simplified the assessment of onshore wind turbines in terms of species protection during the permit procedure. Moreover, the Federal/State Working Group on Soil Protection (LABO) has published a guideline on the "Soil protection requirements for the dismantling of wind turbines".

National certificate trading for fuel emissions / EU fuel emissions trading

The European Emissions Trading System has been in place since 2005, setting a Europe-wide CO2 price for the energy sector, energy-intensive industries and intra-European aviation. The heating and transport sectors have not yet been included. This changed with the introduction of national fuel emissions trading in accordance with the Fuel Emissions Trading Act (BEHG) on 1 January 2021. The BEHG obliges companies that place fuels (heating and motor fuels) on the market to purchase emission allowances and surrender them by 30 September of the following year. The costs are usually passed on along the supply chain. As a result, the CO_2 price has a steering effect on end consumers, as more climate-friendly alternatives become increasingly attractive as prices rise.

For the introductory phase from 2021 to 2025, the legislator has provided for a fixed price system (see Section 10 BEHG). With a reliably increasing price path, citizens and business should be gradually introduced to the CO_2 price. At the same time, a trading platform for auctioning certificate trading is being set up. In 2025, an emission certificate will cost EUR 55. From 2026, the auction phase will begin, for which a price corridor of EUR 55 to 65 is planned as a transition to free price formation on the market. The revenues from the fuel emissions trading flow into the Climate and Transformation Fund (KTF) and are used to finance technology promotion and climate protection measures in Germany, as well as to refinance electricity price compensation and carbon leakage compensation under the BECV. Companies affected by competitive disadvantages resulting from national emissions trading can receive financial relief under this regulation but must invest in climate action measures in return.[10]

From 2027, the fuels covered in the nEHs will be largely transferred to the newly created EU fuel emissions trading scheme under Directive 2003/87/EC.

Heat Planning Act

The Heat Planning Act, which came into force on 1 January 2024, introduces systematic heat planning throughout Germany. The aim of the law is to make a significant contribution to the transition to a greenhouse gas-neutral heat supply by 2045 at the latest. This is to be achieved through coordinated planning and development of local energy infrastructures required for the heat supply and a switch to renewable energies, unavoidable waste heat or a combination of these sources.

The law obliges the federal states to draw up or have drawn up heating plans that provide citizens and businesses with guidance on which heating supply option is most suitable in their area. As a rule, the federal states will transfer this obligation to the municipalities. The heating plans should be available by mid-2026 (municipal areas with more than 100,000 inhabitants) or mid-2028 (other municipal areas) at the latest. Possible heat supply options include a central supply via heat networks or a decentralised supply, for example with heat pumps or biomass heating.

The Heat Planning Act ensures strategic planning at municipal level, while the GeoBG (09/2024 in draft form see below) ensures that technological options can be implemented in reasonable time periods. These laws complement each other and thus contribute to meeting the Federal Government's climate targets and ensuring a sustainable, climate-friendly heat supply.

Geothermal Acceleration Act (GeoBG)

The draft law to accelerate the expansion of geothermal systems, heat pumps and heat storage facilities (GeoBG) takes up the mandate from the coalition agreement "to initiate an improved Geothermal Acceleration Act as soon as possible".

The draft on the one hand implements the Renewable Energy Directive (RED III). On the other hand, the authorisation procedures for the generation, storage and transport of heat are generally accelerated, simplified and digitised. The draft was discussed in the Bundestag in autumn 2024 but was not implemented before the re-elections, which resulted in discontinuity.

The aim of the draft law is to remove regulatory barriers to the development of geothermal energy and the expansion of heat pumps that use lake and river water, wastewater, unavoidable waste heat, or even air, as well as heat storage systems and heat pipes. To this end, amendments are being made to mining, water and nature conservation legislation and to legal protection procedures.

The draft law was adopted by the Cabinet on 6 August and is expected to enter into force in January 2026.

Coal Phase-Out Act

The key regulations for the German coal phase-out are set out in the Act on the Reduction and Termination of Coal-fired Power Generation (Act to Reduce and End Coal-Fired Power Generation – KVBG), which came into force in August 2020 as part of the Act on the Reduction and Termination of Coal-fired Power Generation and the Amendment of Other Acts (Coal Phase-out Act). At the same time, other energy industry regulations were amended in the Coal Phase-out Act – such as the German Energy Act, the Greenhouse Gas Emissions Trading Act, the Renewable Energy Sources Act, the Combined Heat and Power Act, etc. The aim of the KVBG is to reduce the generation of electrical energy from coal in Germany in a socially responsible manner, gradually and as steadily as possible, and to phase it out by 2038 at the latest. In October 2022, the Federal Ministry for Economic Affairs and Climate Action, the Ministry of Economic Affairs, Industry, Climate Action and Energy of the Federal State of North Rhine-Westphalia and RWE AG agreed on key points for bringing forward the coal phase-out by eight years to 2030 in the Rhenish coalfield area. The law to accelerate the lignite phase-out in the Rhenish coalfield area, which came into force in December 2022, made the early phase-out binding. The aim is to reduce greenhouse gas emissions. At the same time, a secure, affordable, efficient and climate-friendly supply of electricity to the general public should continue to be ensured. The legislative package contains provisions to reduce and end coal and lignite-fired power generation, to continuously review the security of supply, to cancel CO2 certificates that become available and for an adaptation payment for older employees in the coal sector (see Subsidies and tax concessions).

The reduction in hard coal-fired power generation will initially take place gradually between 2020 and 2026 through competitive tenders for hard coal plants already participating in the electricity market.[11] This process was approved by the European Commission on 25.11.2020.[12] In the tendering process, the plant operators specified a bid value at which they were prepared to refrain from firing coal in their plant. By participating in the competitive process, plant operators were able to receive appropriate financial compensation for phasing out hard coal. Small lignite-fired power plants up to 150 megawatts (MW) were also able to participate in the tenders. This should enable the defined target dates of 2022 (15 gigawatts (GW) each of hard coal and lignite), 2030 (8 GW of hard coal, 9 GW of lignite) and 2038 (zero GW) to be achieved. The possible maximum price per reduced MW fell from EUR 165,000/MW (2020) to EUR 89,000/MW (2026). In the event that the statutory reduction targets for hard coal capacities are not achieved, the tendering process will be accompanied by regulatory provisions from 2024. From 2027, closures in the hard coal sector will be carried out exclusively on the basis of regulatory provisions.

To reduce and end lignite-based electricity generation in Germany, the KVBG sets out a binding plan for the decommissioning of lignite plants. Among other things, it contains mandatory decommissioning dates and regulations on compensation for the operators of decommissioned lignite plants. Accordingly, RWE will receive EUR 2.6 billion and LEAG will receive EUR 1.75 billion. The statutory regulations are accompanied by a public law agreement in which – among other regulations – the lignite operators have committed to the socially responsible decommissioning of all power plants. In accordance with Annex 2 of the Act to Reduce and End Coal-Fired Power Generation (KVBG), the decommissioning dates for the individual lignite-fired power plants range from 2020 to 2038. The agreement also contains provisions on the use of the compensation payments to cover and secure the post-mining costs as well as a comprehensive waiver of legal remedies by the operators of the lignite plants. In the Lausitz coalfield, compensation payments are made to special purpose vehicles that were set up as part of precautionary agreements between the lignite operator and the states of Brandenburg and Saxony (see Managing human intervention in nature and landscape). From 2025, the annual compensation instalments attributable to the respective special purpose vehicle are to be contributed to the special purpose vehicles by the federal government. The additional contributions made by LEAG in the years 2021 to 2024 can be partially reimbursed by the Federal Government.

On [illegible]arch 2021, the European Commission initiated a main investigation procedure under state aid law into the appropriateness and proportionality of the compensation payments to RWE and LEAG.[13] The compensation to RWE has already been

approved by the European Commission on 11 December 2023. In the case of LEAG, the Commission agreed in principle, but is making its final decision conditional on certain conditions: For payments after 2030, the company must prove that it would have been possible to continue operating the power plants economically. The ongoing investigation has no suspensive effect on the agreed decommissioning path for the power plants. The European Commission has procedural sovereignty.

Structural Strengthening Act

The Structural Strengthening Act for Coal Regions came into force at the same time as the Coal Phase-out Act in order to mitigate the economic and structural consequences of the phase-out of coal-fired power generation and to promote economic growth in the coal regions (Structural Strengthening Act).[14]

An essential part is the new Coal Regions Investment Act (InvKG). Within the framework of the InvKG, the Federal Government is providing the coal regions with around EUR 40 billion for structural change. A first pillar is financial support for projects in the federal states affected by the coal phase-out. A total of up to EUR 14 billion is available for this purpose, which can be used to fund investments in lignite mining areas with up to 90 %. The possible applications are wide-ranging and range from the promotion of business-related infrastructure to tourism projects, research facilities, digitalization, urban and regional development and climate and environmental protection measures.

A second pillar covers the support of measures that fall within the exclusive competence of the federal government. Up to EUR 26 billion have been earmarked for this purpose. As part of these measures, for example, transport routes to the coal regions will be improved, research projects and centres will be funded and federal institutions will be established locally. In addition, the Federal Government has committed itself to creating around 5,000 new jobs in federal authorities and other federal institutions in the coal regions by 2028.

Additional support of up to EUR 1.09 billion will also be provided to hard coal-fired power plant locations that are structurally weak and where hard coal is of particular economic importance. The former lignite mining areas of Helmstedt and Altenburger Land will also each receive EUR 90 million.

These funding instruments aimed at investments are supplemented by the STARK federal programme, which primarily supports non-investment projects.[15] This aim is to continue to support the economically, ecologically and socially sustainable transformation of coal regions with the aim of turning them into internationally visible model regions for greenhouse gas-neutral, resource-efficient and sustainable development. On the one hand, this is achieved by investing in people and their commitment (networking, education, knowledge transfer, public services, understanding of the future and innovation). On the other hand, it requires business investment in transformation technologies (such as wind, PV, H2, batteries and CCSU).

Local aspects of structural change

From 1990 onwards, there was considerable intervention in lignite mining in eastern Germany, with a drastic reduction in the number of employees in the eastern German lignite mining areas.[16] Against the background of this

experience and in order to make the decision to phase out coal (see Coal Phase-Out Act) and the associated structural change socially just, the German government set up the Commission on “Growth, Structural Change and Employment”, for example, which drew up proposals for shaping the structural change in Germany based on energy and climate policy. The aim of the commission was to make recommendations for the preservation and creation of new, good jobs secured by collective agreements in the affected regions, for the secure and affordable supply of electricity and heat at all times and for the preservation and further development of the coal-mining areas into regions that remain attractive and worth living in. The social agreement on the use of coal resulted in the adoption of the Coal Phase-Out Act and the Coal Regions Investment Act (InvKG) (see above).

Coal mining and coal-fired power generation are mostly located in structurally weaker regions, where they account for a share of industrial value creation. An industrial job has indirect and induced employments in various sectors, depending on the region.[17]

The extraction of lignite in open-cast mines has an impact on the economic, ecological and social structure of the communities directly affected and the communities on the edge of the open-cast mines in the mining areas. The polluter pays principle applies to the influence and use of infrastructure and property. Compensation, relocation and resettlement must be arranged and paid by the mining companies. Since German lignite mining began in the early 1920s, 120,000 people have been relocated.[18] Villages are still affected by the resettlement. The owners of the affected areas are compensated by the companies for the resettlement. The same applies to municipal property. Municipal facilities will be rebuilt in agreement with the affected municipalities. Rare cases of compensation for expropriation under mining law[19] are stipulated by law (Art. 14(3) GG in conjunction with Section 84 et seq. German Federal Mining Act (BBergG).

In the event of an agreement under private law, the parties concerned are directly responsible for determining the amount of compensation payments; only in the rare case of a necessary expropriation/assignment of land is this determined by the authorities following a valuation by an expert. It is subject to judicial review. The agreement on the lignite phase-out path has an influence on the expansion and adaptation of open-cast mines. New buildings planned in terms of infrastructure may not be necessary.

In order to cushion the social consequences of the coal phase-out, the German government has also introduced an adaptation payment (APG) for older employees aged 58 and over in line with the recommendations of the Commission on “Structural Change, Growth and Employment”. The aim is to make it easier for these workers to retire earlier by granting an APG for a maximum of five years. Details of the APG under the Act to Reduce and End Coal-Fired Power Generation (KVBG) were regulated in separate APG guidelines by the former BMWi in agreement with BMAS and BMF dated 3 September 2020.

Renewable energies

Renewable energy sources in Germany

The Renewable Energy Sources Act provides that the use of renewable energy sources is in the overriding public interest and serves public security (see Section 2 EEG (Renewable Energy Sources Act). Renewable energy sources[20] make a large and growing contribution to Germany’s energy supply. In 2024, renewable energies accounted for 22.4 % of total final energy consumption.

The share is particularly high in the electricity sector. In 2024, around 54.4 % of gross electricity consumption was covered by renewable sources (284 TWh). The German government has set itself the goal of increasing the share of renewable energies in the electricity supply to 80 % by 2030 and almost completely decarbonising the energy supply by 2050, thereby reducing greenhouse gas emissions. In 2024, around 83.6 % of greenhouse gas emissions (542.9 Mt CO_2 equivalents) in Germany were attributable to the combustion of fossil fuels.[21]

As stipulated in the coalition agreement, the BMWE commissioned a monitoring programme to review the status of the energy transition and, among other things, the expansion of renewable energies as a basis for further work. According to the report, the statutory target of at least 80 % renewable electricity generation in gross electricity consumption in 2030 appears to be achievable in principle, despite the expected shortfalls in the targets for onshore wind, and in particular offshore wind capacities. In view of the expected additional demand from electrification in industry, transport and buildings, a rapid and accelerated expansion of renewable energies in the coming years remains crucial to achieving the climate policy goals. It will be important to promote renewable energies in a market- and system-friendly manner and to develop networks, renewable energy sources and decentralised flexibility in a synchronised manner.[22]

Fossil-fired power plants are currently needed alongside renewable energies in order to meet the energy demand in Germany.

Some of the metals required for the energy transition, such as indium, germanium and gallium, are natural resource by-products, i.e. they are obtained as a by-product of mining another metal. For these metals, the raw

material supply control loop[23] only works to a limited extent. There is potential for such deposits in Germany and Europe, so that import dependencies could be reduced with targeted deposit development, corresponding investments and raw material extraction. The same applies to certain quarried natural resources that are being extracted for the expansion of renewable energies, such as wind power, in Germany. The ever larger wind turbines also require ever larger quantities of mineral raw materials, almost all of which come from German deposits. For almost all materials used in a wind turbine there are disposal routes that are suitable for recycling the mineral raw materials.[24] In view of the necessary expansion of this energy infrastructure to achieve climate protection targets, a corresponding expansion of domestic raw material extraction and processing is to be expected.[25]

Investments in renewable energy plants amounted to EUR 32.0 billion in 2024, while the operation of existing plants generated EUR 23.3 billion in revenue. The expansion of renewable energies can create a large number of new jobs through increasing demand for electricity and heat as well as goods and services produced using renewable energies. In 2023, the Renewable Energies sector provided employment for more than 406,000 people.[26] The focus was on renewable energies in electricity generation. The expansion of renewables in this area is financed by remuneration and market premiums that are

higher than the electricity exchange price. The difference in costs between the electricity price on the exchange and the remuneration for electricity from renewable energy plants (EEG) has so far been paid by electricity consumers via the EEG surcharge as part of their electricity bill.

The German government has also abolished the EEG surcharge as of 1 January 2023 in view of the large “cost backpack” of old systems. The EEG costs are no longer paid via the electricity bill, but from the federal budget. The government has thus also taken a major step towards reducing prices for private households and companies.

For the further expansion of renewable energies, industrial energy projects must be suitably combined with the development of renewable energies. This also applies to the German raw materials industry, which has already installed a number of projects in the wind, biomass, geothermal, solar and hydropower sectors in Germany.

Renewable energy sources are used in electricity generation as well as in heat generation and in the transport sector. The most important renewable energy source in the electricity sector is wind energy: In 2024, just under half (48.9 %) of renewable electricity was generated from wind energy. Wind energy plays a key role in the development of renewable energies towards an economically viable and climate-friendly energy supply at reasonable prices and a high level of prosperity. The use of the wind energy accounted for 27 % of Germany’s electricity consumption in 2024. Wind turbines have now been erected at various former mining sites, primarily on green spoil tips with favourable wind conditions. In addition to further expansion at suitable onshore locations and the replacement of old, smaller turbines with modern and more powerful ones – known as repowering – the expansion of offshore wind energy is becoming increasingly important. In 2024, plants with an installed capacity of 2,595 MW on land and 742 MW at sea were added. At the end of 2024, a total of 63,571 MW of wind turbine capacity were available in Germany which produced around 138,900 GWh of electricity in 2024; one fifth of this at sea.[27] According to the Offshore Wind Energy Act, installed capacity for offshore wind energy is to increase to at least 30,000 MW by 2030, and according to the Renewable Energy Sources Act 2023, installed capacity for onshore wind energy is to increase to 115,000 MW. According to a recent paper on “10 key measures in the monitoring report” by the Federal Ministry for Economic Affairs and Energy of 15 September 2025, the expansion paths for renewable energies are to be based on realistic electricity demand scenarios. In view of the expansion and the ever-increasing output units (more than 10 MW per wind turbine at sea), the demand for mineral raw materials will also increase. For example, concrete is needed to build the foundations of wind turbines. This is accompanied by a corresponding increase in demand for limestone for cement production and aggregates such as gravel and sand.

Installed capacity from biomass for electricity generation has increased moderately over the past decade.[28] In the meantime, the total capacity of plants generating electricity from biomass is 9,600 MW, with electricity generation in 2024 amounting to around 48,60000 GWh (9.8 % of total electricity consumption[29], 17 % of renewable electricity generation). In addition to biogas (including biomethane, landfill gas and sewage gas), solid and liquid biomass and biogenic waste are also used to generate electricity, but biogas and biomethane are the most important biogenic energy source for electricity generation, accounting for almost two thirds (2024) of the entire biomass.

Another renewable energy source with great potential is solar power generation. More than 4.8 million photovoltaic systems[30] convert radiant energy directly into electricity and provided a total of around 100,000 MW of installed capacity in Germany at the end of 2024. In 2024, around 16,700 MW of power was added. As a result, electricity generation from photovoltaics is also continuing to rise, reaching a good 74,100 GWh in 2024. Photovoltaics thus covered 14.9 % of total gross electricity consumption[31] and provided 26.1 % of the renewable electricity supply. German mining companies are also increasingly opting to use photovoltaic systems at various mining industry sites in Germany. By 2030, the total installed capacity for the use of solar radiation energy in Germany is expected to be 215,000 MW.

In addition to wind, biomass and photovoltaics, hydropower also contributed to electricity generation with around 22,200 GWh (2024).

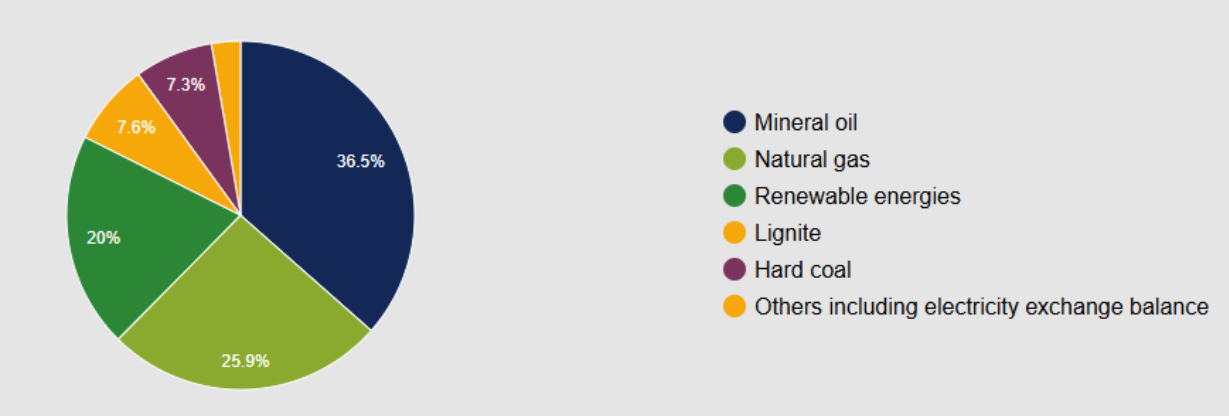
Renewable energy sources are also increasingly being used in the heating sector. In 2024, a total of around 197,200 GWh was generated from renewable heat sources. The most important renewable energy source for heat generation, at around 120,700 GWh, is biogenic solids, predominantly wood, for example in the form of wood pellets. Biogas, biogenic waste and geothermal and environmental heat harnessed by heat pumps are also relevant renewable heat energy sources with approx. 36,300 GWh (biogas, biogenic waste) and approx. 23,900 GWh (heat pumps) of heat generated in 2024. Solar thermal energy also contributed a good 8,800 GWh to the heat supply. Deep geothermal energy is a base load-capable form of energy that makes a small but fixed contribution to electricity and heat generation (see Deep geothermal energy).

In the transport sector, biomass can reduce CO_2 emissions, especially in the form of biofuels such as bioethanol, biodiesel or biogas for cars, trucks, trains, ships and aeroplanes. Electric vehicles are also a way to reduce CO_2 emissions. In 2024, renewable energies accounted for 7.2 % of fuel consumption in Germany. Thanks to its flexible use in the electricity, heating and transport sectors, biomass is thus the most important renewable energy source overall. In 2023 (2024), around 48

% (47 %) of the total final energy from renewable energy sources was provided by the various biomass sources used for energy purposes.[32]

The expansion and use of renewable energies contributes to the avoidance of greenhouse gas emissions and reduces the use of fossil fuels. The savings also reduce the proportion of necessary imports of mineral oil, natural gas and hard coal. However, despite the expansion of renewable energies, conventional power plants are currently still needed to meet the overall energy demand.

Structure of primary energy consumption in Germany 2024: 10.538 PJ in total



Source: Working Group on Energy Balances, February 2025: Primary energy consumption

Quellenangaben

[1] See e.g.: Federal Ministry for Economic Affairs and Climate Action (BMWK) (2024): Energy Transition and Climate Protection; Federal Ministry for Economic Affairs and Energy (BMWE) (2025): Monitoring the Energy Transition

[2] For more information: Federal Ministry for the Environment, Climate Action, Nature Conservation and Nuclear Safety (BMUKN) (2025): Federal Climate Protection Act | Laws and ordinances

[3] Greenhouse gas neutrality means a balance between anthropogenic emissions of greenhouse gases from sources and the removal of such gases by sinks. If greenhouse gases continue to be emitted in Germany in 2045, the same amount must be removed from the atmosphere in the annual balance through negative emissions.

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[14] Federal Ministry for Economic Affairs and Energy (BMWE) (2025): Structural Strengthening Act for Coal Regions.

[15] Ge[illegible] Agency for Economic Affairs and Export Control (BAFA) (2025): STARK – Strengthening the transformation momentum and new beginnings in the regions and at the coal-[illegible] power plant sites.

[16] Hauke Hermann, Katja Schumacher, Hannah Förster (Öko-Institut Berlin) on behalf of the German Federal Environment Agency (2018): Employment development in the lignite industry, p. 13

[17] See example DIW Econ (2022): Economic importance of the building materials and quarrying industry, including indirect and induced effects. A study by DIW Econ on behalf of the Bundesverband Baustoffe – Steine und Erden e.V..

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[19] In that regard, the Basic Law (Article 14(3)) states: "Expropriation shall only be permissible for the public good. It may only be ordered by or pursuant to a law that determines the nature and extent of compensation. Such compensation shall be determined by establishing an equitable balance between the public interest and the interests of those affected. In case of dispute concerning the amount of compensation, recourse may be had to the ordinary courts."

[20] The Working Group on Renewable Energy Sources Statistics (AGEE-Stat) provides up-to-date and quality-assured data on the development of renewable energies in Germany. See German Federal Environment Agency (2025): Renewable energy sources in figures and German Federal Environment Agency (2025) Renewable energy sources in Germany – Data on the development in 2024Unless otherwise stated, the data on renewable energy sources in this section refer to AGEE Stat.

[21] German Federal Environment Agency (2025): Greenhouse gas emissions in Germany | German Federal Environment Agency

[22] More information: Federal Ministry for Economic Affairs and Energy (BMWE): Becoming climate neutral – remaining competitive

[23] For the raw material supply control loop refer to the Federal Institute for Geosciences and Natural Resources (BGR): Raw material availability.

[24] See German Federal Environment Agency (2020): Wind turbines: Decommissioning, recycling, repowering.

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[27] See also German Federal Ministry for Economic Affairs and Climate Action (BMWK) (2024): Report of the Federal-State Cooperation Committee 2024

[28] The National Biomass Strategy was not finalised in the last legislative period; the new Federal Government has no statement on this in the coalition agreement.

[29] Federal Ministry for Economic Affairs and Energy (BMWE) (2025): Renewable energy sources.

[30] Federal Ministry for Economic Affairs and Energy (BMWE) (2025): Renewable energy sources.

[31] Federal Ministry for Economic Affairs and Energy (BMWE) (2025): Renewable energy sources.

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

Stand: December 2025

EITI-Standard:

Link: https://d-eiti.de/en/report/securityofsupply/

Demand for natural resources

As an industrial and technology location, Germany is dependent on a secure supply of energy and non-energy (mineral) natural resources. Future technologies and projects such as the energy transition, electric mobility, digitalisation and decarbonisation of industry are changing the demand for certain natural resources. An increasing demand for natural resources such as lithium, rare earths, cobalt, nickel and copper is confirmed by regularly updated studies:

- International Energy Agency (IEA) – Global Critical Minerals Outlook 2024
- EU Commission – Supply chain analysis and material demand forecast in strategic technologies and sectors in the EU – A foresight study (2023)
- Federal Institute for Geosciences and Natural Resources (BGR) / DERA (German Raw Materials Agency) – Raw materials for future technologies (2021)

Basic pillars of the German supply of natural resources are domestic primary raw material extraction, the availability of secondary raw materials and raw material imports.[1]

Domestic primary raw materials

The demand for quarried natural resources (mainly for the building materials, glass and ceramics industries), potash products (for agriculture), rock salt (especially for the chemical and pharmaceutical industries as well as as as de-icing salt) and some industrial minerals can be met entirely from domestic natural resource sources. Individual energy resources such as lignite and natural gas as well as petroleum are also extracted close to consumption in Germany and contribute to the security of supply with natural resources (see also Which raw materials are extracted in Germany).[2]

Mineral raw materials for future technologies are currently only produced in small quantities from mining in Germany. These include industrial minerals such as fluorite and barite, graphite, feldspar and coarse-grained quartz or quartz gravel for the production of silicon, but also lithium.[3,4] Compared to other countries, high environmental and social standards apply to extraction. However, production is not sufficient to meet the demand for natural resources and other metals such as cobalt, nickel or rare earths are not extracted in Germany. This is also evident from the following graph on the foreign trade balance.

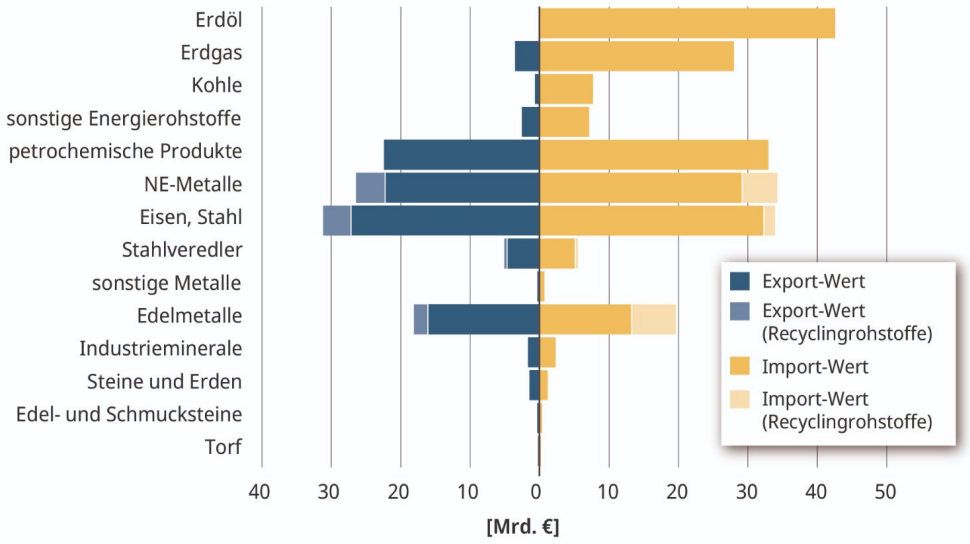

Figure 8: Foreign trade balance by value in 2023

Source: BGR – Bundesanstalt für Geowissenschaften und Rohstoffe [Federal Institute for Geosciences and Natural Resources] (2024) (see footnote [5])

Secondary raw materials from recycling

Some metallic natural resources, such as iron/steel, lead and aluminium, are often not consumed but used due to their good recyclability. They can be returned to a product cycle after processing, although this recycling process does not function endlessly and is energy-intensive due to the loss of material. Many products made from non-metallic raw materials, on the other hand, are often chemically modified (e.g. cement, concrete) and therefore cannot be returned directly to the product cycle. However, some can be recycled as substitutes (e.g. building materials) for primary raw materials (recycled or secondary raw materials).

Secondary raw materials contribute to the domestic supply of raw materials and reduce import dependency. For example, aluminium is on the list of strategic raw materials of the Critical Raw Materials Act (CRMA), a European regulation on critical and strategic raw materials that requires, among other things, an increase in processing and recycling capacities in the EU. In 2023, around 2,976,000 tonnes of aluminium were produced in Germany, for which 2,786,000 tonnes of aluminium were recycled.[6] The share of secondary raw materials (steel and iron scrap) in steel production was around 42% in 2023.[7]

This is not the case, for example, with lithium, which is also one of the strategic raw materials on the CRMA list and is mainly contained in batteries. Recycling processes for lithium are technically complex processes[8] and lithium recycling of batteries cur-

rently takes place only to a small extent. It is expected that lithium demand will rise sharply in the coming years, and in addition to the primary supply, the secondary sector will play an increasingly important role in the future for the overall supply. Many batteries from electric vehicles are estimated to reach the end of their life[9] in 8-10 years and are only then available for recycling.[10] To strengthen the circular economy, the Federal Government has adopted the National Circular Economy Strategy (NKWS) 2024 (see Circular economy, in particular recycling).

The goal specified therein is to reduce the critical import dependencies on raw materials, strengthen the circular economy and reduce the overall consumption of raw materials in order to achieve a resilient, sustainable supply of raw materials. Successful implementation requires a rethink of industrial and innovation policy at the various international levels, as well as in Germany. This includes the targeted promotion of material-efficient approaches to the absolute reduction of the use of raw materials in industrial production (e.g. lightweight construction taking into account recyclability), of ecodesign approaches (e.g. improving the durability, reusability and repairability of products) and of approaches to the substitution of non-renewable, scarce or critical raw materials (see also Circular economy, in particular recycling). Securing high-quality secondary raw materials from the recycling processes for the economic cycle is a factor for increased use. The right economic and environmental incentives must be put in place to ensure that our raw material supply is responsible and secure in the future.

However, the supply of recycled materials is not sufficient to fully compensate for the rising demand for raw materials for the transformation of energy supply and for other future technologies. In view of the geopolitical developments and the challenges mentioned in relation to the import of raw materials, the Federal Government sees the need to strengthen diversification in the supply chains of critical and strategic raw materials as well as domestic raw material extraction in cooperation with companies in the medium and long term.

Natural resource impports

In the case of metals, individual industrial minerals and energy raw materials (with the exception of lignite), the industry is heavily dependent on imports from outside Europe and thus on the availability on the international raw material markets. At 298.4 million tonnes, Germany imported almost 13% less raw materials in 2023 than in the previous year. Imports of energy raw materials (-15.1%), non-metals (-8.9%) and metals (-6.9%) declined significantly. In 2023, energy raw materials, metals and non-metals (of which about 57% are industrial minerals) worth €216.2 billion were imported into Germany.[11] Further information on import volumes in the D-EITI sectors of German raw material extraction (petroleum and gas, lignite and hard coal, salts, stones/earths, industrial minerals, iron ore) can be found under the topic The extractive industry in Germany.

The world map (Figure 10) shows the most important supplier countries of the EU in 2023 of 60 potentially critically categorised mining, refining and commercial products (see DERA list of raw materials 2023[12]), of which more than 40% come from one country and had a total trade value of more than 5 million euros in 2023.[13] The BGR report “Germany – Raw Materials Situation”[14] publishes annual data on German imports of the most important critical and strategic raw materials. A complete list of these imports can be found at Destatis.[15] It should be noted that a significant proportion of raw materials is imported via EU countries, but these are only intermediate stations in the raw materials trade.

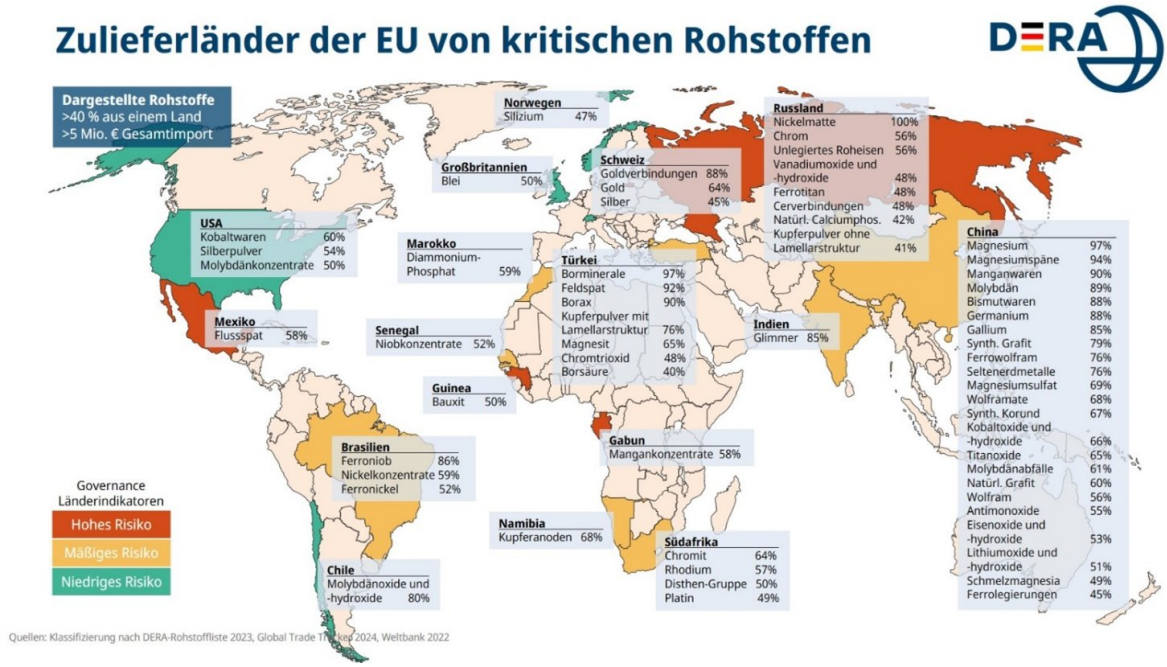

Figure 9: EU import dependency on critical raw materials in 2023[16]

Source: DERA – from Chart of the Month, August 2023 (updated for the year 2023)

Therefore, an examination of Germany's import dependency from the perspective of the German import figures is only partially meaningful. The degree of diversification of raw material imports on the EU internal market in Graph 9 also illustrates Germany's dependence on imports.

Critical aspects of Germany's raw material supply

Access to resources and the development of diversified value chains are of strategic importance for Europe's goal of implementing the Green Deal[17] and ensuring security of supply, which is also necessary for digitalisation, aerospace and defence. International competition for raw materials, especially for critical and strategic raw materials, is subject to increasing market restrictions. The restrictions result from government control measures in the commodity-producing countries and the sometimes high concentration of companies on the supply side, both in mining and in the processing of raw materials.

23 of the 61 (38%) raw materials shown in the figure (see Graph 9) are delivered to the EU from China. Thus, China dominates the international market for a variety of raw materials. China is currently the most important country for the extraction and, above all, for the first stage of processing of potentially "critical raw materials". Among them is a large number of special metals such as magnesium, manganese, bismuth, germanium, gallium, cobalt or rare earth metals. For example, the export controls imposed by China in 2023 on the critical raw materials gallium, germanium and their compounds are a risk factor for a free commodity market, as the country has a production share of primary gallium and germanium of 90% and 80% respectively.[18] In addition to antimony, China expanded the list of raw materials whose export is subject to authorisation in February 2025 (indium, molybdenum, bismuth, tungsten and tellurium).[19] Against the backdrop of the trade conflict with the USA, China is increasingly using export controls on raw materials as an instrument, thus exacerbating the escalating spiral of mutual sanctions.

The Russian war of aggression against Ukraine in early 2022 and the associated restrictions have increased the risks for raw material procurement due to shortages, price increases and disruptions in the supply chain. In addition to natural gas, petroleum and hard coal, imports of a number of metals such as nickel, titanium, palladium and copper from Russia and copper, iron and ferroalloys from Ukraine fell sharply.

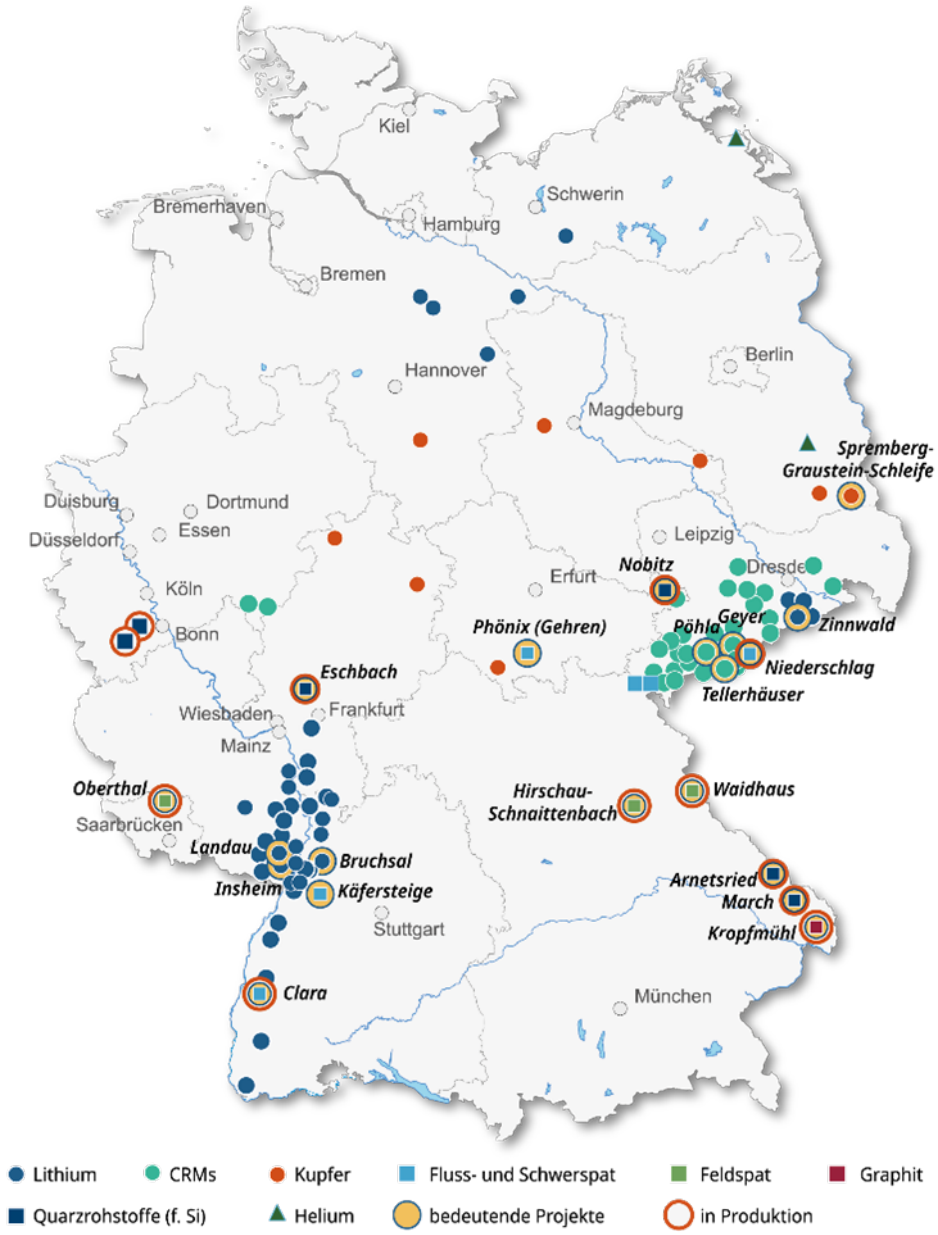

Figure 10: Map of projects for the promotion of critical raw materials in Germany

A selection of domestic extraction sites, exploration projects and licensed mining sites for critical raw materials is shown in Figure 10 (as of May 2024). Projects identified as significant are already at an advanced stage of exploration (e.g. granted licenses or existing feasibility studies) or already contribute to the supply of the domestic industry with critical natural resources.

The private sector deplores the complexity and the high time requirement of approval procedures in the German extractive sector. In addition, the lack of public acceptance that is often at hand makes it difficult to explore and extract natural resources in Germany.[20] In order to illustrate the ambivalent nature of the natural resource production[21], it is crucial from the point of view of civil society to show not only the economic gains but also the social and environmental impacts of primary natural resources extraction at home and abroad.

The status of domestic mining projects for the extraction of critical and strategic raw materials is presented in the BGR Short Study (2024) and in the BGR Raw Materials Study (2023). With regard to critical raw materials in addition to other deposits, the domestic lithium deposits and projects are relevant for future lithium availability in order to support the transformation to-

wards a more sustainable energy economy (see "Summary from BGR study").
The national lithium extraction projects are summarised here according to the BGR study and further information is provided.

Summary from BGR study: Lithium extraction projects in Germany

The transboundary solid rock deposit in Zinnwald (Ore Mountains, Saxony/Cínovec, Czech Republic) is considered one of the largest lithium deposits in Europe. Tin and tungsten were mined at the same site until the 20th century. Zinnwald Lithium GmbH (Zinnwald Lithium Plc) is currently exploring the site at an advanced stage. Furthermore, the company also holds exploration licences for lithium for the nearby licensed mining sites of Falkenhain, Sadisdorf-DL, Altenberg-DL and Bärenstein.

Part of the domestic lithium demand could in future also be produced as a by-product from geothermal power plants. Locations in Germany where lithium is explored from geothermal sources are mainly in the Upper Rhine Graben as well as in Saxony-Anhalt, Lower Saxony and Mecklenburg-Western Pomerania. In total, there are currently around 50 prospecting licenses for lithium as a by-product of geothermal energy production in Germany. Between 2 and 12% of the annual lithium demand in Germany could theoretically be met by existing geothermal power plants in the Upper Rhine Graben and the North German Basin.[22]

Using lithium extraction downstream of geothermal energy production, the company Vulcan Energie Ressourcen GmbH (Vulcan Energy Resources Ltd.), plans to extract lithium from thermal waters of the Upper Rhine Graben. Vulcan holds a total of 16 prospecting licences for lithium from geothermal sources in the Upper Rhine Graben (Rhineland-Palatinate, Baden-Württemberg and Hesse) with a total area of 1,771 km² in Germany.

The company Neptune Energy Deutschland GmbH is planning to extract lithium in Altmark, Saxony-Anhalt. This involves the extraction of lithium from the reservoir waters of the former natural gas field of Altmark. In April 2024, the company received mining authorisation for the extraction of lithium from the competent state office for geology and mining in Saxony-Anhalt.

[Addendum 2025]: In January 2025, Esso Deutschland GmbH received mining-law permission from the responsible State Office for Mining, Energy and Geology (LBEG) in Lower Saxony for a total of four licensed mining sites. Esso Deutschland GmbH strives to extract lithium from deep formation water for commercial use. The permits issued are valid for the "Greetsiel IV" licensed mining site in Emden and in the Aurich district, the "Hengstlage" licensed mining site in the Cloppenburg and Oldenburg districts and for the "Hemslingen" and "Wolterdingen" licensed mining sites in the Rotenburg (Wümme) and Heidekreis districts.

Local energy suppliers are also working on the commercial exploration and extraction of lithium from geothermal plants. The Bruchsal pilot plant, which is managed by EnBW Energie Baden-Württemberg AG is operated jointly with Stadtwerke Bruchsal GmbH, which tests lithium extraction from saline thermal waters under real thermodynamic conditions (BMWK project "UnLimited").

In September 2024, AMG Lithium GmbH opened the first module of its lithium hydroxide refinery (Bitterfeld/Wolfen, Saxony-Anhalt) with an annual capacity of 20,000 tons per year, sufficient for the batteries of about 500,000 electric vehicles. In the future, up to five modules are to be added, depending on the market environment (AMG 2024).

Each year, Nickelhütte Aue GmbH recycles 4,000 tons of lithium-ion batteries, according to its own data, it has capacities for 10,000 tons annually. The Duesenfeld GmbH from Wendeburg recycles lithium-ion batteries and recovers lithium. ACCUREC Recycling GmbH commissioned a lithium recovery plant in 2023 and recycled 3.8 million kg of Li batteries in 2023. The company Ecobat Group operates a lithium recycling plant in Hettstedt.

Measures to ensure and increase resilience[23]

Securing the supply of raw materials in Germany is primarily the responsibility of the companies. It is the task of the raw materials policy to provide companies with suitable and reliable framework conditions to support them in putting their raw materials supply on a secure, social, economic and ecological basis. The gaps in the EU's capacity for extraction, refining, processing, recycling (e.g. for lithium or rare earths) and in the circular economy lead to high and sometimes critical dependencies in the supply of natural resources.

The EU Regulation on Critical Raw Materials (CRMA) adopted new framework conditions for the extractive sector in May 2024. As a member of the European Union, Germany is obliged to implement the requirements of the CRMA in accordance with the deadlines. Deadlines for national implementation are, for example, the establishment of single points of contact in the federal states for coordinating and facilitating approval procedures for projects in the area of critical raw materials by February 20[illegible] Art. 9) or the establishment of an exploration programme with measures to improve information on critical raw material

deposits by May 2025 (Art. 19). In June 2025, the Federal Ministry for Economic Affairs and Energy published a National Exploration Program.

The aim of this law is to reduce the EU's dependence on imported raw materials and to minimise the associated risks. The CRMA identifies 34 critical and 17 strategic raw materials that are essential for key industries such as renewable energy, digitalisation, defence and space. By 2030, all stages of Europe's critical raw material value chains should be strengthened, so that 10% of Europe's annual demand for strategic raw materials can be met by extraction within the EU, 40% by processed raw material products from the EU and 25% by recycling within the EU. The aim is also to diversify sources of supply for strategic raw materials and to import a maximum of 65% of a strategic raw material from a single third country.

Extraction, processing, recycling and substitution projects can be submitted to the EU Commission in order to obtain recognition from the EU Commission as a strategic project. By August 2024, 170 applications for recognition as a strategic natural resource project had been submitted to the EU Commission during the first phase of implementation. Of these, most were from the EU (124) and some from non-EU countries (46). The applications cover a wide range of critical and strategic raw materials, including lithium, nickel, cobalt and graphite, and cover all value-added stages of the raw material supply: 77 extraction projects, 58 processing projects, 30 recycling projects and 5 substitution projects (for more information see EU Commission). 12 applications for strategic projects were submitted from Germany: 5 extraction, 3 processing, 2 recycling and 2 substitution projects. Strategic projects benefit from accelerated approval procedures: maximum 27 months for mining projects, 15 months for processing and recycling projects. In March 2025, the EU Commission published the list of strategic projects. Out of 47 selected projects, 3 German projects received strategic project status.

The implementation of strategic raw material projects requires high investments. Against this background, the Federal Government commissioned KfW in 2024 to set up a "Raw Materials Fund" to reduce dependencies for critical raw materials. The resources of the Raw Materials Fund are intended to support projects at home and abroad that contribute to the security of raw materials supply and serve the extraction, processing and recycling of critical or strategic raw materials in the sense of the CRMA. The financing budget will generally be between € 50 million and €150 million per project, with a total investment of approximately € 1 billion. Investments in projects for the extraction, processing and recycling of critical raw materials are intended to ensure long-term security of supply for German and European companies. As the first project of the Raw Materials Fund, up to 150 million euros will be invested in the implementation of Vulcan Energy's Lionheart project.[24] Further information on the criteria for possible participation as well as contact persons of KfW can be found on the KfW website at: Raw materials fund | KfW

Established cooperation structures exist for the domestic extraction of raw materials and the safeguarding of raw material geological data in Germany. The State Geological Services (SGD) of the federal states collect the necessary raw material geological and raw material economic data for the securing of raw materials, publish raw material geological maps and specialist planning maps and prepare or participate in raw material and monitoring reports, raw material strategies or raw material security concepts.[25] SGD and the Federal Institute for Geosciences and Natural Resources (BGR) are in close contact. In addition, BGR participates in various European projects and bodies (e.g. GSEU[26]) and cooperates with geological services at European level.

BGR reports annually on the raw material situation in Germany. Data on domestic raw material production, German foreign trade, the use of secondary raw materials from recycling, the development of raw material prices and raw material consumption are presented in the context of Germany's supply situation with mineral and energy raw materials.[27]

Developments on the international raw materials markets for mineral raw materials, fossil energy raw materials and recycled raw materials are continuously analysed and evaluated by the BGR and the German Raw Materials Agency (DERA) located there. The DERA price monitor informs the public about current price developments[28] on a monthly basis. The DERA Natural Resources List 2023 is a study of developments on international natural resource markets, investigating the concentration of supply as well as the country risk of the production of numerous mineral raw materials and their intermediates. It is updated every two years. In this way, the authorities are making an important overall contribution to securing the supply of natural resources in Germany.

Another important factor for a resilient extractive industry is its acceptance by the population. Compliance with the highest environmental and social standards can contribute to acceptance of raw material extraction (cf. Sustainability in the raw material extraction). Proper and constructive stakeholder involvement[29] is particularly important in the extractive sector, which has a significant impact on society, the economy and the environment. In the opinion of the Federal Government, continuous, constructive dialogue with the population is therefore essential. As part of its raw materials strategy, the Federal Government is committed to increasing awareness and social understanding of the importance of domestic raw material production. This is also the aim of the EITI implementation in Germany.

The domestic extractive industry is already implementing numerous measures to promote enlightened, critical discussion, including the provision of information material that can also be used in schools and universities[30], active, early communication and public participation in new projects, and voluntary self-commitments to transparent disclosure of data along the entire

value chain.[31] The provision of extracurricular places of learning for environmental education, e.g. in certified geoparks and geotopes[32], or the United Nations education campaign "Education for Sustainable Development (BNE)" can also contribute to an understanding of domestic extraction of natural resources.

Germany's role in the international natural resource market

The Federal Ministry for Economic Affairs and Climate Action (BMWK) is working to expand cooperation with international partners in the extractive sector. The aim is to promote the diversification of international sources of raw materials and to expand cooperation with countries and regions rich in raw materials.[33] Bilateral natural source cooperation (e.g. with Chile, Australia and Canada) as well as multilateral formats such as the Minerals Security Partnership (with the participation of the USA, Japan, Canada, Australia, Korea, France, Norway, Finland, Sweden and the EU-COM) come into play.

In a total of eight countries or regions (Australia, Brazil, Chile, China, Western Africa, Canada, Peru, Southern Africa), centres of excellence for mining and raw materials have also been established at the respective chambers of commerce abroad. They offer advisory services for locally based or German companies and hold local dialogues with government agencies and multipliers from the respective mining and extractive sectors, also to raise awareness of the requirements for sustainability standards along the entire supply chain and to prepare cooperation offers for bilateral cooperation.

The diversification of raw material supply, which contributes to achieving the goals of the 2030 Agenda for Sustainable Development, should be implemented in compliance with high sustainability standards. The Federal Government expects all German companies operating internationally, regardless of their size, to fulfil their responsibility to respect human rights along raw material value chains.[34] The UN Guiding Principles on Business and Human Rights[35], the OECD Guidelines for Multinational Enterprises on Responsible Business Management[36] and the ILO Tripartite Declaration of Principles on Multinational Enterprises[37] are the benchmarks for corporate due diligence. Specifically for minerals from conflict-affected and high-risk areas and for stakeholder participation, there are also OECD[38] guidelines with specific recommendations in the area of human rights due diligence (see also Employment and Social Affairs).

The obligations under the Act on Corporate Due Diligence in Supply Chains (LkSG), which have been in force since 1 January 2023, are in principle also applicable to the import of natural resources. This is the case for companies with a registered office or branch in the country (see also Employment and Social Affairs). The Federal Office for Economic Affairs and Export Control (BAFA) monitors[39] the implementation of the law.

Initiatives such as the European Battery Alliance have already triggered significant public and private investment that strengthens technologies, skills and competences in refining and metallurgy as a critical part of the value chain. The Federal Government has been actively and constructively involved in the drafting of the EU Regulation (2017/821) on so-called conflict minerals and has thus laid down rules for corporate responsibility (see also Employment and Social Affairs "Corporate Responsibility"). The European Raw Materials Alliance (ERMA)[40] supports projects that serve the European supply of critical and strategic raw materials.

The multilateral initiative Mineral Security Partnership (MSP)[41], which is also supported by the Federal Government, aims to strengthen critical raw materials supply chains. The CRMA and MSP Initiative also aim to ensure that critical minerals (natural resources) are produced, processed and recycled in a way that helps countries to realise the full economic development potential of their mineral resources.

The Federal Government supports the Extractive Industries Transparency Initiative (EITI), which aims to increase transparency in the extractive sector so that revenues in the extractive sector flow into the state budget of the respective countries.[42] Although China and other non-EITI implementing countries produce most of the critical raw materials, the EITI publication "Mission critical"[43] from 2022 documents the raw materials policy of worldwide producing countries and potential producing countries of "critical raw materials" that are already implementing the EITI standard. An overview of the production of key natural resources (lithium, cobalt, nickel, copper and rare earths) for the implementation of greenhouse gas neutral technologies in countries implementing EITI, is provided by the EITI report *Strengthening governance of critical minerals*[44] from 2022.

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[17] The Green Deal is a key strategy of the European Union aimed at reducing the consumption of raw materials, promoting the circular economy and higher recycling rates, and reducing Europe's import dependencies. At the same time, a sustainable and secure supply of raw materials for future technologies is to be ensured. As a member state of the EU, Germany is bound by the relevant EU directives and regulations.

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Payment flows of the raw material sector

Disclosed payment flows 2023

Stand: December 2025

EITI-Standard: #4.1 Comprehensive disclosure of taxed and revenues, #4.7 Level of disaggregation, #4.9 Data quality and assurance

Link: https://d-eiti.de/en/report/disclosed-payment-flows/

Participating companies and sector coverage

In accordance with the MSG requirements (see also "Selection of companies"), the Independent Administrator has identified 40 companies or corporate groups. Of these, a total of 17 companies or corporate groups took part in the 2023 reporting process.

An assessment or evaluation of the number of participating companies or corporate groups should take into account that

- a high coverage of more than 94% in terms of lignite, natural gas, crude oil, potash and salt production was achieved. This is a positive development.
- After the expiry of the deadlines for the publication of the payment reports for the period from 1 January 2023 to 31 December 2023, the number of payment reports actually published falls short of the number of companies or corporate groups identified. All payment reports submitted by companies in accordance with Sections 341 q et seq. HGB are publicly available and can be viewed in the Company Register.[1]

In preparing the first D-EITI report, the MSG discussed naming the identified companies that did not participate in the reporting for the first D-EITI report or for the supplementary report, on the initiative of civil society. In view of the public visibility of the payment reports and the legal concerns raised by the government side against naming these companies, the MSG has refrained from naming the non-participating companies also for the present D-EITI reporting, in line with the previous D-EITI reporting. The legal concerns raised by the government against naming the companies are set out below:

On the one hand, data protection law applies in cases where the company name allows conclusions to be drawn about a specific natural person, such as the name of sole traders (possibly with further information such as the registered office). This is the case for at least two companies that have not reported under D-EITI, so for reasons of data protection, they should not be named.

On the other hand, it is a concern that the publication of the company names in the D-EITI reporting without a sufficient legal basis could interfere with the fundamental right of companies to freely practice their profession (Art. 12 GG). There is no legal obligation to mention the company names.

The protection offered by Art. 12 GG is, inter alia, the freedom to conduct a business for profit. The publication of the company names in the D-EITI reporting would interfere with the protection as an act of industry control by the state. Indeed, the publication of all the names of the companies which did not take part in the comparison could have a certain pillory effect, which could lead to companies feeling in fact compelled to agree to the comparison. This problem is exacerbated by the fact that the data to be transmitted by companies (payment flows such as corporate tax, mine site and extraction royalties, sometimes trade tax) are trade, business and tax secrets.

Nor would it be legally justifiable to mention the name in view of the decisions of the Federal Constitutional Court (BVerfG) in the [illegible]col[2] or scientology[3] cases. In these cases, the Federal Constitutional Court has indeed ruled that the Federal

Government can fulfil its warning and information obligations even without a legal basis, in particular if, as in the glycol case, there are interests worthy of protection on the part of consumers that speak in favour of a warning (consumer health). However, there is no comparable interest in the case of companies not reporting under D-EITI. As a result, such a presentation is therefore also omitted for the present reporting.

In Germany, a company extracting natural resources with a majority state participation, Südwestdeutsche Salzwerke AG, has been identified. According to its 2023 annual report, the City of Heilbronn and the State of Baden-Württemberg respectively have a total of 93.11% of the voting rights in this company (see the 2023 annual report, p. 146). The dividend paid in 2023 for the previous financial year was EUR 15,235,875.00, corresponding to EUR 1.45 per share (see the 2023 annual report, p. 113). The subscribed capital amounts to EUR 27,000,000.00 and is divided into 10,507,500 no-par-value shares (see the 2023 annual report, p. 167).

The 2023 annual report, including the audit report on the consolidated financial statements and the group management report, is available on the company's website (see Salzwerke annual report)

In addition, comprehensive information on corporate governance, including a corporate governance statement, a declaration of compliance with the German Corporate Governance Code (DCGK) or a code of conduct for employees and suppliers, is published (see Salzwerke corporate governance)

State participation in companies extracting natural resources is subject to additional requirements under EITI standards 2.6, 4.5 and 6.2.[4] According to the MSG, the requirements are adequately taken into account by the above explanations.

Breakdown by sector

	Unternehmen	Sektor
1	BEB Erdgas und Erdöl GmbH & Co. KG, Hannover	Crude oil and natural gas
2	Dyckerhoff-Gruppe, Wiesbaden	Quarried natural resources
3	ExxonMobil Central Europe Holding GmbH, Hamburg	Crude oil and natural gas
4	Heidelberger Sand und Kies GmbH, Heidelberg	Quarried natural resources
5	Holcim (Deutschland) GmbH, Hamburg	Quarried natural resources
6	Hülskens Holding GmbH & Co. KG	Quarried natural resources
7	MIBRAG Energy Group GmbH, Zeitz	Lignite
8	K+S – Gruppe K+S Minerals and Agriculture GmbH	Potash and salts
9	Lausitz Energie Bergbau AG, Cottbus	Lignite
10	Neptune Energy Deutschland GmbH, Lingen (Ems)	Crude oil and natural gas
11	Quarzwerke GmbH, Frechen	Quarried natural resources
12	RWE – Gruppe Rheinische Baustoffwerke GmbH, Bergheim RWE Power AG, Essen	Quarried natural resources, Lignite
13	Sibelco Deutschland GmbH, Ransbach-Baumbach	Quarried natural resources
14	Südwestdeutsche Salzwerke AG, Heilbronn	Potash and salts
15	Vermillion Energy Germany GmbH & Co. KG, Schönefeld	Crude oil and natural gas
16	Wacker Chemie AG, München	Potash and salts
17	Wintershall Dea AG	Crude oil and natural gas

Edit Table

Coverage of the sectors

Depending on the natural resource, the extractive sector in Germany differs significantly in terms of the number of companies and the number of people working. The coal mining and crude oil and natural gas extraction sectors are dominated by a small number of large companies. On the other hand, the quarried natural resources sector is characterised by a structural mix of a few large and a high proportion of small and medium-sized companies. In the 2023 reporting year, there were several thousand such companies in Germany, for example local gravel plants. Due to their size, many of these actors are not subject to the legal obligation to produce payment reports. As a result, they are also not taken into account by the identification criteria for EITI reporting.

The following overview shows how the coverage of the individual sectors is covered by the identified companies and the companies participating in the reporting process. It also indicates the reference values used for the calculation.

Sectors*	Estimated coverage of all identified companies	Estimated coverage of all participating companies	Reference value-Determination Coverage
Lignite	99,7 %	99,7%	Production volume 2022
Crude oil**	94.7%	94.7 %	Production volume 2022
Natural gas	99,5 %	99,5 %	Production volume 2021
Potash and potash salt products	98.7%	98.7 %	usable quantity in 2022
Rock salt	94.7 %	94.7	usable quantity in 2021
Boiled salt	99,8 %	99,8%	usable quantity in 2021

Edit Table

* The determination of a degree of coverage of the quarried natural resource sector has been dispensed with in view of the fragmentation of the sector.

**The remaining shares in the crude oil and natural gas sector have not been included because they are several smaller companies (see https://www.bveg.de/Der-BVEG/Publikationen/Jahresberichte).

As described in Selection of payment flows, the calculation of government revenues from the extractive sector is challenging for various tax-law reasons. Production was chosen as the most reliable basis for covering the sectors, as it is considered the most appropriate indicator of the economic contribution. It reflects the actual production and thus the remuneration of the company and is at the same time independent of complex tax structures.

For the determination of the coverage of lignite, the lignite extraction in Germany in 2023 was used, based on “Statistik der Kohlenwirtschaft e.V.” of the Federal Association of Lignite (DEBRIV) as well as individual publications.

The production volumes published in the 2023 annual report of the Federal Association for Natural Gas, Petroleum and Geoenergy e. V. (BVEG) was used as a basis for the calculation of the coverage of crude oil and natural gas. These data were set in relation to the respective production volumes of the participating companies based on participation in the consortium.

The Bundesanstalt für Geowissenschaften und Rohstoffe (Federal Institute for Geosciences and Natural Resources) (BGR) provided the relevant data for determining the degree of coverage in the potash and salts sector.

Overview of payment flows

The following overview shows the payments made by the participating companies to government agencies in 2023 for the payment flows corporate tax, trade tax, mine site and extraction royalties as well as lease payments and payments for infrastructure improvement:

		Corporate tax	Trade tax	Mine site/ extraction royalties	Lease payments	Payments into the infrastructure	Totals
in Euro							
1	BEB Erdgas und Erdöl GmbH & Co. KG, Hanover	–	19,487,747.00	45,226,632.90	–	–	64,714,379.90
2	Dyckerhoff Group, Wiesbaden			26,752.00	–	–	26,752.00
3	ExxonMobil Production Deutschland GmbH, Hamburg	142,656,000.00	143,849,613.00	24,420,908.00	–	–	310,926,521.00
4	Heidelberg Materials Mineralik DE GmbH, Hei-del-berg (for-merly: Heidel-berger Sand und Kies GmbH)	–	–		791,492.00	–	791,492.00
5	Holcim (Deutschland) GmbH, Hamburg	508,000.00	592,000.00	–	1,046,000.00	–	2,146,000.00
6	Hülskens Holding GmbH & Co. KG, Wesel	–	4,247,439.74	–	–	–	4,247,439.74
7	K+S Minerals and Agricul-ture GmbH, Kassel	–	–	1,059,523.94	–	–	1,059,523.94
8	Lausitz Energie Bergbau AG, Cottbus	3,646,584.96	6,623,987.94	–	–	2,404,484.26	12,675,057.16
9	MIBRAG Energy Group GmbH, Zeitz	–	–	–	1,107,670.00	–	1,107,670.00
10	Neptune Energy Deutsch-land GmbH, Hanover	26,657,526.97	23,320,397.91	31,731,164.42	–	–	81,709,089.30
11	Quarzwerke GmbH, Frechen	6,465,000.00	6,265,000.00	–	–	–	12,730,000.00
12	RWE Power AG, Essen	–	–	–	–	16,788,434.00	16,788,434.00
13	Sibelco Group, Ransbach-	88,747.00	119,942.00	–	–	–	208,689.00

		Corporate tax	Trade tax	Mine site/ ex-traction royalties	Lease payments	Payments into the infrastructure	Totals
	Baumbach						
14	Südwestdeutsche Salzwerke AG	5,661,887.75	8,949,458.46		–	–	14,611,346.21
15	Vermilion Energy Germa-ny GmbH & Co. KG, Hanover	–	–	7,336,328.77	–	–	7,336,328.77
16	Wacker Chemie AG, Munich	–	217,367.99	82,243.62	31,172.00	–	330,783.61
17	Wintershall Dea Deutsch-land GmbH, Hamburg	–	–	118,351,407.80	–	–	118,351,407.80
	Total amount of re-ported payments from all companies	185,683,746.68	213,672,954.04	228,234,961.45	2,976,334.00	19,192,918.26	649,760,914.43

Edit Table

The reports on the payment flows corporate tax and trade tax illustrate the high relevance of corporate tax groups in Germany. In such cases, where the centre of activity of the tax group is outside of natural resource extraction, the tax paid by the parent company may be omitted. If, on the other hand, the tax group as a whole is active primarily in the natural resource extraction, the taxes paid by the parent company are reported (in part or in full).

Quellenangaben

[1] https://www.unternehmensregister.de/en/search/accounting under "Publication type", select "Payment reports".

[2] BVerfG, Order of the First Senate of 26 June 2002 – 1 BvR 558/91 – paragraphs (1–79), http://www.bverfg.de/e/rs20020626_1bvr055891.html

[3] BVerfG, Order of the Second Chamber of the First Senate of 16 August 2002-1 BvR 1241/97 – paragraphs (1–25), http://www.bverfg.de/e/rk20020816_1bvr124197.html

[4] Requirement 2.6 "State participation"; Requirement 4.5 "Transactions related to state-owned enterprises" not applicable in Germany; Requirement 6.2 "Quasi-fiscal expenditures" not applicable in Germany

Which payment flows are reported on?

Stand: December 2025

EITI-Standard: #4.1 Comprehensive disclosure of taxed and revenues, #4.6 Subnational payments, #4.7 Level of disaggregation, #4.9 Data quality and assurance

Link: https://d-eiti.de/en/report/selection-of-payment-flows/

Selection of sectors

The EITI standard requires all major payment flows from a country's extractive sector to be tak-en into account. The first step is to identify the sectors to be included. In various meetings, the MSG discussed which sectors of the extraction of natural re-

sources should be included in the present German EITI report. In line with previous years, the following sectors have been adopted by the D-EITI MSG:

- Lignite
- Crude oil and natural gas
- Potash and salts
- Quarried natural resources

The mining of hard coal in Germany ended at the end of 2018. As a result, the sector is still not included in the reporting.

Selection of companies

After defining the sectors, the second step is to identify the companies to be included in the EITI reporting. The EITI standard does not contain any direct requirements for the process of selecting these companies. The MSG has therefore decided to follow the guidelines for the prepara-tion of (group) payment reports.[1]

Under Section 341q et seq. of the German Commercial Code (HGB), companies in the extrac-tive industries are obliged, under certain conditions, to prepare and publish a (group) payment report. This obligation is based on criteria such as the registered office, legal form, size or activity of the company. The report shows which payments were made by the respective companies to government agencies during the reporting period (see comments on public reports).

The chosen approach is largely based on the EITI's objective of creating transparency on government revenues from extrac-tive industries (extractive sector) and disclosing all material payment flows between companies and government agencies. Payments and revenues are considered material if their omission or misrepresentation could significantly impair the complete-ness of EITI reporting (according to EITI requirement 4.1b). The individual criteria are presented individually below.

Sector

The basis for the identification of the companies is the activity within the extractive industry. The current classifications of companies according to NACE Revision 2 are applied. They are based on Regulation (EC) No. 1893/2006 of 20 December 2006. This Regulation lays down detailed rules for establishing the statistical classification of economic activities. According to this, companies are considered to be "active" in the extractive industries if they are assigned to the following sub-sections:

- Sub-section 05: Coal mining
- Sub-section 06: Extraction of crude oil and natural gas
- Sub-section 07: Ore mining
- Sub-section 08: Quarrying, other mining

Please refer to the end of this section for a detailed list.

Size categories of companies

In addition to the sector, the criteria for the identification of companies are initially based on the criteria for "large" companies in accordance with Section 267 para. 3 HGB. For the 2023 reporting year, at least two of the three criteria must be met on at least two consecutive reporting dates:

- Balance sheet total more than EUR 20 million
- Sales revenues more than EUR 40 million
- More than 250 employees on average per year

Infection theory

In addition to the legal obligation to prepare payment reports for "large" companies, there is also a group reporting obligation for parent companies, provided that at least one subsidiary is active in the extractive sector. The size of the subsidiary does not matter. This principle is known as "infection theory". The activity of a subsidiary in the extractive sector may trigger a r ting obligation for the entire parent company. This approach has been taken into account in the identification of companies, thus broadening the range of companies concerned.

Activity test

Only companies that actively extract natural resources in Germany should be considered. Companies that extract natural resources exclusively abroad, as well as companies that focus on storage or act as service providers, are not considered.

The selection of companies is thus based on a combination of company size and economic activity in the extractive sector.

Selection of payment flows

Payment flows of the extractive sector are to be taken into account in accordance with the EITI standard if they are to be regarded as material for a complete presentation of corporate payments and government revenues. The MSG has decided to collect the subsequent payment flows as part of the eighth German EITI report for 2023 (see also the comments on Payments incurred).

Corporate tax

In Germany, corporate tax is the central income tax of corporations (essentially relating to GmbH, AG and SE). It does not constitute a specific tax for companies in the extractive sector, but covers all corporations resident or operating in the national territory. According to the Corporation Tax Act (KStG), the taxable income is the basis of corporate tax. This is derived from the annual result under commercial law, taking into account tax modifications. When a company is active not only in the extractive sector but also in other sectors, it can be difficult to determine exactly how much corporate tax is charged on extractive activities. The background to this is that the corporate tax is calculated on the basis of the total taxable income (see also comments on Payments incurred).

For this reason, the corporate tax is classified as a non-project payment in the payment reports to be drawn up under commercial law. These payments can be split between activities within and outside the extractive sector by the companies on an optional basis, if an appropriate classification is reliably possible. This commercial practice is followed for EITI reporting purposes.

Trade tax

Companies operating on a commercial basis are subject to trade tax in Germany irrespective of their legal form. Trade tax is levied on business income, which reflects the earning potential of the business. The assessment procedure is two-stage. The municipalities in which the respective company has operating facilities are entitled to levy the tax; an operating facility may also extend across several municipalities. Payees for trade tax payments are only the individual municipalities. In this respect, the federal structure of the state is reflected in Germany (see also comments on Payments incurred).

The following figure shows a simplified calculation scheme for determining the trade tax:

Profit from commercial operations (Section 7 Trade Tax Act [GewStG])

+ additions (Section 8 GewStG) / – reductions (Section 9 GewStG)

= Trade income (Section 10 GewStG)

x basic federal rate amounting to 3.5% (Section 11 II GewStG)

= taxable amount (Section 11 I GewStG)

x individual tax factor of the municipality (Section 16 GewStG)

= trade tax

The tax authorities calculate the taxable amount, which is obtained by multiplying the trade income by a uniform rate of 3.5%. The trade income is based on the basis of assessment of income or corporate tax, taking into account the rules of the Trade Tax Act (essentially additions and reductions).

The taxable amount shall be transmitted by the tax authorities to the local government in which the company is located. If the company has several operating facilities of if an operating facility extends over several municipalities, the tax authorities also allocate the taxable amount among the municipalities according to a distribution key determined by law.

On the basis of the preceding administrative procedure, the respective municipality determines the trade tax to be assessed. The taxable amount is multiplied by the municipality-specific tax factor. The tax factor varies from municipality to municipality, but is at least 200%. The elected representatives of the respective municipal council are responsible for determining the tax factor.

This two-stage assessment process is followed by the collection process (the actual payment processing). This is done exclusively at municipal level.

Special features of corporate and trade tax

The analysis of data collection has shown that tax payments play a special role in certain parent-subsidiary structures and in the context of tax groups. In order to be able to interpret the reported payments of corporate tax and trade tax better, the following information is provided on the special features of parent-subsidiary constellations and tax groups.

Recording of tax payments in certain parent-subsidiary constellations

In the German SME sector, partnerships, especially GmbH & Co. KG, have traditionally played an important role. This is very different from the structures in other countries. The partnership is subject to trade tax, but not to corporate tax. Corporate income tax is only levied at the level of the shareholder if the latter is a corporation.

In this regard, it is important to note a special feature of German tax law, according to which partnerships are not themselves subject to corporate income tax. Instead, the income generated by the company is taxed at the level of the shareholders together with their other income.

In the situation of a subsidiary-partnership of a parent corporation, consequences can arise for the recording of tax payments (trade tax and corporate tax) in the context of data collection for the EITI reporting, which are illustrated by way of example below. It is assumed that a company operating in the extractive sector will voluntarily participate in data collection for EITI reporting.

If both the parent corporation and the subsidiary partnership are active in the extractive sector, all relevant tax payments (trade tax of the subsidiary and parent company as well as corporate tax at the parent company level) are recorded in the EITI reporting. If, on the other hand, the subsidiary or parent company is not active in the extractive sector, not all or too many tax payments to government agencies are recorded. For example, if the parent company is active in the extractive sector but the subsidiary partnership is not, the reported corporate tax payments of the parent company also include the results of the subsidiary. From a commercial law perspective, in this case there is the option, but not the obligation, to allocate corporate tax payments between activities in the extractive sector and activities outside the extractive sector.

Conversely, if the subsidiary partnership is active in the extractive sector but the parent corporation is not, only the subsidiary's trade tax payments are recorded via the (sole) participation of the subsidiary in the data collection, but not (pro rata) the corporate tax attributable to the subsidiary's income at the parent corporation.

The above special features are based on the German tax system. The MSG has decided to follow the tax law perspective outlined above for EITI purposes as well.

Recording of tax payments in cases of tax groups

German tax law provides for specific special rules for the treatment of corporate groups with regard to trade tax and corporate tax. Under certain conditions, a tax group may exist. A tax group is a tax structure in which two or more legally independent companies are treated as a single entity for tax purposes. This does not affect their legal independence.[2]

In such constellations, the integrated companies (subsidiaries) generally do not make any tax payments. On the contrary, the income of all the companies included in the tax group is taxed exclusively via the parent company. The parent company in turn pays taxes on its own income and the income of the subsidiaries. If the various subsidiaries also carry out activities outside the extractive sector, there may be difficulties in allocating tax payments.

For the purposes of the commercial (group) payment report, the following differentiation is therefore made at the level of the parent company:

- If, in accordance with Section 341r No. 1 HGB, the tax group is primarily active in the extractive sector, a report may be made on the total amount of taxes paid by the parent company. There is no obligation to apportion the tax payments to activities within or outside of the scope of Section 341r No. 1 HGB.

- If, in accordance with Section 341 r No. 1 HGB, the tax group is not primarily active in the extractive sector, the tax payments of the parent company may be distributed on a voluntary basis. Otherwise, the amount of tax paid by the parent company is omitted.

The results of the collection of payments demonstrate the high practical importance of tax groups among the companies included in the reporting (see the presentation of payments made under Payment flows).

With regard to the recording of tax payments within the scope of tax groups, the MSG has also decided to follow the commercial perspective for EITI purposes.

Mine site and extraction royalties in accordance with the Federal Mining Act

In Germany, the mine site and extraction royalties (Sections 30, 31 BBergG) are levied as a specific charge for "free-to-mine natural resources" on the basis of the Federal Mining Act (for further details, see also comments on Payments incurred).

According to feedback from participating companies as well as from the published payment reports, the payments of mine site royalties do usually not exceed EUR 100,000. Due to this minor significance and the materiality approach of the EITI standard, the mine site and extraction royalties are reported below as a shared payment flow.

Lease payments

In addition to the mine site and extraction royalties, no other consideration is levied in Germany for prospecting for and extracting free-to-mine mineral resources. However, lease payments to government agencies in connection with the extraction of mineral resources which are not free to mine may be incurred, in particular in the area of quarried natural resources. This is the case when government agencies, as landowners, conclude private contracts for the extraction of natural resources with companies in the extractive industries. Such contractual arrangements may include fixed payments or payments that depend on the quantity extracted, or a combination of both variants.

Recipients of lease payments are the government agencies that have concluded contractual arrangements with the company (e.g. cities, municipalities, districts or other offices). The content and number of contracts are not documented centrally (see comments on Payments incurred).

This information can usually only be provided by the participating companies themselves as part of the data collection process. In the context of quality assurance, there are additional difficulties, since there is no central organisational unit through which the individual government agencies can be contacted.

Lease payments by companies to government agencies are therefore recorded unchanged from the previous D-EITI reporting as part of the data collection, but are not subject to separate quality assurance. The total amount of lease payments, which are generally collected via the local authorities' tax offices, plays only a minor role for the 2023 reporting year, in line with the most recent D-EITI reports, compared to the total amount of reported payments.

Payments for infrastructure improvement

The payment flow corresponds to the legal regulation of the (group) payment report in Section 341 r No. 3 g HGB. The reported payments generally include measures taken by companies to cover expenditure on renaturation on the one hand, and payments to promote municipal investments or educational facilities or to create or maintain public infrastructure on the other. Payments may be made on the basis of legal or contractual obligations (e.g. on the basis of the operating licence agreement) or on a voluntary basis (private contracts with the government agency for individual projects). The latter include, among other things, the compensation of additional administrative burdens due to mining or services related to the construction and maintenance of local public infrastructure.

The reported payments for the reporting year 2023 are, by analogy with the previous D-EITI reporting, exclusively attributable to companies from the lignite extraction sector, so that this is not a cross-sectoral payment flow.

The content and composition of the reported payments were analysed in more detail by the Independent Administrator in the first two D-EITI reports at the request of the MSG and the results were presented to the MSG. The results showed a high degree of heterogeneity in the recorded payments as a result of the variety of measures taken in the context of offsetting impacts from the respective lignite extraction company. Information on the recipients of the payments and their purpose can be found in some cases in the payment reports of the companies.

For this reason, the payments are recorded as part of the data collection, but are not subject to separate quality assurance. In line with previous years, payments for the improvement of infrastructure have been made to two companies in the lignite sector. The total amount is almost at the level of the previous year.

Structuring of the project concept

The EITI standard provides for reporting at project level (EITI requirement 4.7). The MSG has decided to implement the content and scope of the project concept analogously to the application of the legal regulation of Section 341 r No. 5 HGB. Payments to government agencies are then generally reported per project if the reporting company has operated more than one project during the reporting period. Section 341 r No. 5 HGB specifies the concept of a project (“project level”) as the grouping of operational activities which form the basis for the payment obligations towards a government agency and are based on a contract, licence, rental contract, concession or similar legal agreement or on a set of operationally or geographically associated contracts, licenses, rental contracts or concessions or related agreements with a government agency which essentially provide for similar conditions.

For the payment flows “corporate tax” and “trade tax” therefore, no project-related reporting is generally provided for, since these are payment flows that are based on a legal regulation and not on one of the legal agreements referred to in Section 341 r No. 5 HGB.

The payment obligations exist for “mine site and extraction royalties” at the level of the federal states and are defined accordingly as a project concept. In addition, by specifying the corresponding licensed/approved field within the scope of the data reporting, a further breakdown of the information can be ensured below the level of payment obligations to a government agency defined as “project level”.

With regard to lease payments and payments for the improvement of infrastructure, the data collection templates also provide for a further distribution of payments.

Materiality of payments

The commercial regulations for the preparation of (group) payment reports provide that the companies concerned must report payments from a reporting year starting from an amount of EUR 100,000.00 per government agency (see Section 341 t para. 4 HGB). A government agency to which less than EUR 100,000.00 was paid in the reporting period does not need to be specified.

The MSG has decided to also adopt these regulations for the eighth D-EITI report. If payments were made that did not reach the amount of EUR 100,000.00 per government agency during the reporting year 2023, the data collection templates provide a corresponding indication of the existence of payments, without the amounts of these payments being mentioned. If, however, voluntary disclosure is made by the companies, these have been taken into account accordingly.

With regard to trade tax payments, quality assurance included the 20 municipalities that received the highest trade tax payments from participating companies for the 2023 reporting year.

WZ Descriptions

Selection of payment flows	WZ 2008 Code	WZ 2008 – Description	ISIC Rev. 4
	B	Section B – Mining and Quarrying	
05		**Coal mining**	
	05.1	Hard coal mining	
	05.10	Hard coal mining	0510
	05.2	Lignite mining	
	05.20	Lignite mining	520
06		**Extraction of crude oil and natural gas**	
	06.1	Extraction of crude oil	
	06.10	Extraction of crude oil	0610
	06.2	Extraction of natural gas	
	06.20	Extraction of natural gas	0620
	06.20.0	Extraction of natural gas	
07		**Ore mining**	
	07.1	Iron ore mining	
	07.10	Iron ore mining	0710
	07.2	Non-ferrous metal ore mining	
	07.21	Mining of uranium and thorium ores	0721
	07.21.0	Mining of uranium and thorium ores	
	07.29	Other non-ferrous metal ore mining	0729
08		**Quarried natural resources, other mining products**	
	08.1	Quarrying of natural stone, gravels, sand, clay and china clay	
	08.11	Quarrying of natural and artificial stone, limestone, gypsum, chalk and slate	0810
	08.12	Extraction of gravel, sand, clay and china clay	0810
	08.9	Other mining; quarrying a.n.g.	
	08.91	Mining of chemical and fertiliser minerals	0891
	08.92	Peat extraction	0892
	08.93	Extraction of salt	0893

Selection of payment flows	WZ 2008 Code	WZ 2008 – Description	ISIC Rev. 4
	08.99	Quarrying a.n.g.	0899

Edit Table

Quellenangaben

[1] These are based on the requirements of the EU Balance Sheet Directive 2013/34/EU of 26 June 2013, which was transposed into German law by the BilRUG at the end of 2015. The stated objectives and specified payment flows of the EITI initiative are largely identical as regards the content. The EU Balance Sheet Directive even explicitly refers, in the recitals in paragraphs 44 and 45, to the fact that this is intended to assist in the implementation of the EITI.

[2] Detailed explanations on the subject of tax groups can be found, for example, at Steuerkurse/Körperschaftsteuer-Vertiefung

Quality assurance procedure

Stand: December 2025

EITI-Standard: #4.9 Data quality and assurance

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

Description of the approach to ensure the quality of the published information

The MSG must ensure the quality of reporting on payments made by companies to government agencies as well as the corresponding government revenues. This is a key requirement of the EITI standard. In the first two D-EITI reports, the MSG relied on mutual disclosure of payment flows for quality assurance. This so-called EITI standard procedure provides for an individual comparison of the reported payments of companies with the corresponding revenues of the government agencies by an Independent Administrator. There were no or no notable differences between payments made by companies and payments received from government agencies.

From a systematic point of view, the standard payment reconciliation procedure is a case-by-case examination of the payment flows reported by the participating companies. There is no recording and assessment of the processes and controls associated with the payment flows.

Since the 2018 reporting period, Germany has been developing and implementing an alternative method for quality assurance of reported payment flows to government agencies. For this eighth German EITI report, the alternative method will continue to be used by the MSG and the Independent Administrator.

The alternative method replaces payment reconciliation with a two-step system-based approach. In its first step, information about the relevant processes and controls as well as the control environment is collected and analysed. The focus is essentially on the government payment recipients, for example the collection processes of the government agencies, the existing monitoring bodies or the general legal framework conditions in the government agencies. The aim of the analysis is to enable the MSG to make an informed assessment of whether there are risks of incorrect processing of extraction-related payments to government agencies during the reporting period.

Depending on the result of the risk assessment, different steps are derived: from a plausibility check based on key figures or further analytical considerations in the case of missing risk indications to detailed analyses/checks in the case of risk indications.

The concept of the system-based approach developed under the alternative quality assurance process is considered appropriate to meet the requirements of the EITI standard on the reliable disclosure of payments from the extractive industries. In the meantime, the alternative has been included as an EITI standard procedure.

The investigative actions of the company reports carried out by the Independent Administrator lead to the assessment that the MSG can successfully complete the quality assurance required according to Requirement 4.9 of the EITI standard on the basis of this system-based approach.

Type and scope of the work of the Independent Administrator

The work of the Independent Administrator consisted of investigative actions in accordance with the International Standard on Related Services (ISRS) 4400, Engagements to Perform Agreed-upon Procedures.

The investigative actions carried out by the Independent Administrator do not constitute a (final) audit or an audit review of the reported payment flows in accordance with professional standards for auditors recognised in Germany or internationally. Therefore, the Independent Administrator has not issued an overall judgement (neither with sufficient nor limited certainty) on the reported payment flows. The Independent Administrator has not carried out their own investigative actions to verify the accuracy, completeness and reliability of the payment data with regard to the data reports of the participating companies or the government agencies. Moreover, the investigative actions were not aimed at the detection of errors or infringements on the part of the participating companies or government agencies.

The activities of the Independent Administrator under the alternative reconciliation procedure were set out in a comprehensive work report for the 2023 reporting year.

Templates and information on data collection

Based on the MSG's decisions on the D-EITI reporting process, the Independent Administrator has created a Word-based template for collecting the relevant data from the companies.

In order to provide companies with practical advice and assistance, a FAQ document (Frequently Asked Questions) was compiled in addition. In addition, the Federal Ministry for Economic Affairs and Energy (BMWE) provided an accompanying letter for the enquiry.

The template for data collection from companies also serves the MSG as a tool for communication with the participating companies to record the payment flows. Thus, at the request of the MSG and in line with previous years, additional enquiries were made regarding beneficial owners within the meaning of the Money Laundering Act and regarding the presence of so-called politically exposed persons (PEPs).

Managing tax secrecy

EITI reporting includes tax data, namely payment flows relating to corporate tax and trade tax, which are subject to tax secrecy in accordance with Sections 30 et seq. AO (German Taxation Regulation). In the course of preparing the EITI report, the payment flows reported by the companies and received by government agencies were prepared and disclosed. This usage of tax-relevant data is only permissible if the taxpayer, i.e. the respective company, expressly agrees (Section 30 para. 4 No. 3 AO).

The data reporting by means of the enquiry form ensured that the consent of each individual company was obtained. This consent has been confirmed by all participating companies by the signatures of authorised persons.

Identification of companies

The Independent Administrator has carried out a comprehensive analysis to identify the relevant companies for the eighth D-EITI reporting. The analysis was based on the D&B Hoovers database. All the companies which are mainly active in the extractive industries in the areas of lignite, crude oil, natural gas, potash and salts as well as quarried natural resources were selected. This was based on the allocation of the companies to sub-sections 05 to 08 in accordance with Regulation 1893/2006/EC of December 2006 (see Selection of companies).

In the second step, the companies were selected according to the size criteria specified by the HGB for "large" companies.

The circle of these provisionally identified companies was manually expanded by the Independent Administrator to include corporate groups in which so-called group infection via “active” subsidiaries could be considered (for details see Selection of companies). The following aspects must be taken into account, unchanged from the previous D-EITI reporting:

- Companies which are primarily active in the storage of natural resources (e.g. construction and operation of cavern storage facilities for the storage of natural gas) are not considered, despite being assigned to sub-sections 05 to 08, since the extraction of natural resources is not the main focus here; the same applies to other services.
- All the companies in sub-section 07 (ore mining) initially included do not actively extract natural resources in Germany and were therefore not considered.

Due to the legal requirements (see Sections 341q et seq. HGB) and their interpretation, complete identification of all companies subject to reporting requirements for the current D-EITI reporting cannot be ensured. Nevertheless, the published payment reports for 2023 show that the companies determined according to the methodology used are broadly in line with the reporting companies.

It is evident that the selection criteria set by the MSG have achieved a high level of coverage for the lignite, crude oil, natural gas, potash and salt sectors (see 2023 payment flows). These natural resources are exclusively free-to-mine mineral resources. These sectors contain few large companies. On the other hand, the natural resources in the quarried natural resources sector are mainly produced by a large number of small to medium-sized companies.

According to evaluations by the Bundesverband Baustoffe – Steine und Erden e.V., there is a total of approx. 3,400 companies in the building materials, stone and earth industry in Germany in 2023. About 81% of these companies employ fewer than 50 people. These smaller units account for about 40% of the sales revenue of the building materials, stone and earth industry. The fragmentation of the sector is also due to the widely differing capital intensity of production; in particularly capital-intensive subsectors (e.g. cement production), larger medium-sized and large companies are significantly more represented than in the area of pure natural resource extraction. The size structure of the industry has changed little over the past decade.[1]

As a result, it can be assumed that a number of companies or corporate groups that do not meet the size criteria of the D-EITI reporting are already among the 25 largest providers in this sector. Coverage of the quarried natural resources sector therefore lags behind that of the other sectors, owing to the large number of small and medium-sized companies not covered.

Quality of data provided by companies

Companies in Germany are subject to comprehensive, legally-regulated

- accounting,
- disclosure, and
- auditing obligations.

The structure of the regulations depends on the size, legal form and activity of the company and must therefore be determined individually for each company. In principle, corporations and limited partnerships within the meaning of Section 264 a para. 1 HGB[2] must draw up annual accounts with notes and, if necessary, a management report at the end of each financial year.[3] The obligation to carry out an audit is regulated in particular in Section 316 et seq. HGB. There is a legal obligation to carry out audits for, among others, “medium-sized” or “large” corporations and certain limited liability partnerships. The size categories are determined according to Section 267 para. 2 and 3 HGB and are based on the criteria balance sheet total, turnover and average number of employees.

The statutory audit must include at least the annual accounts (balance sheet, profit and loss account and notes) as well as the management report and the accounting records. The auditor must determine whether the accounts are consistent with the underlying accounting principles and with any other legal basis such as the Articles of Association or the partnership agreement (compliance/regularity audit). Furthermore, it must be determined whether the respective financial statements together with the associated management report give a true and fair view of the company’s position, whereby it must also be examined whether the management report accurately presents the opportunities and risks of future development. The auditor summarises the results of the audit in a written audit report (see Section 322 HGB).

The annual accounts, management report and audit report (in the case of statutory audits) as well as other documents must be disclosed in the Company Register (Section 325 HGB). So they are generally available to the public at the internet address https://www.unternehmensregister.de/en. However, there are disclosure exemptions for certain size criteria.[4]

The shareholders of a subsidiary may waive the statutory audit and disclosure requirements for the annual accounts and management report of the subsidiary. This requires certain conditions (see Section 264 III HGB) to be met, including that the consolidated financial statements of the parent company are disclosed and that the parent company has agreed to assume responsibility for the obligations entered into by the subsidiary up to the reporting date. If the shareholders make use of all or part of the relief, these cases must, however, also be disclosed transparently via the Company Register.

In contrast to the annual accounts, the (group) payment reports are not subject to any statutory auditing obligation pursuant to Sections 341 q et seq. HGB. However, the statutory auditor

must report in the audit report if no (group) payment report has been prepared or disclosed despite the statutory obligation.

The management board or executives must ensure that the relevant financial statements are correct. To fulfil their due diligence obligations, they are usually supported by an internal audit department. The internal audit department provides independent and objective audit and advisory services. It supports the organisation in achieving its objectives by using a systematic and targeted approach to assess and improve the effectiveness of risk management, controls and management and monitoring processes. In Germany, there is no legal obligation to establish this process-independent control function, but it complies with the principles of good corporate governance (see German Corporate Governance Code). It is particularly common in large, complex or internationally active corporations.

In addition, many companies rely on compliance management systems to ensure compliance with legal requirements and internal policies. They include preventive measures, training or whistleblower channels to prevent or detect violations of laws or internal regulations. The establishment of a whistleblower system has been mandatory in Germany since 2023 for companies with 50 employees or more. The corresponding Whistleblower Protection Act (HinSchG) is the German implementation of the EU Whistleblower Directive.

Since the Financial Market Integrity Strengthening Act (FISG), listed companies also need to put in place an adequate and effective internal control system. An internal control system (ICS) consists of systematically designed technical and organisational measures and controls in the company to comply with guidelines and to prevent damage that can be caused by its own staff or malicious third parties. In particular, the accounting-related internal control system is geared to the accuracy and completeness of the financial statements.

Published accounts of the participating companies

The audited financial statements or consolidated financial statements are published on the websites of the participating companies or in the Company Register. Below is an overview with reference to the relevant documents.

Since it is technically not possible to link to individual enquiries in the Company Register, the following click instructions are included:

1. Click on the linked website
2. Enter the company name into the “Company name” search field
3. If you select the “Extended search” option, you can narrow your search by stating specific criteria such as the registered office, subsidiary or desired publication period
4. Select the corresponding documents according to the name in the table that subsequently appear

Company	Audited and published accounting records
BEB Erdgas und Erdöl GmbH & Co. KG, Hanover	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, published on 24 Sep-tember 2024
Dyckerhoff Group, Wiesbaden	Company Register Individual financial statements of Dyckerhoff GmbH, Wiesbaden: Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, published on 13 February 2025 Annual Report of Buzzi S.p.A.2023 The Dyckerhoff Group has made use of the option of exempting itself from preparing its own consolidated financial statements
ExxonMobil Production Deutschland GmbH, Ha-nover	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 29 No-vember 2024
Heidelberg Materials Mineralik DE GmbH, Heidel-berg (formerly: Heidelberger Sand und Kies GmbH)	Company Register Name “Bekanntmachung Verzicht auf Offenlegung §§ 264 Abs. 3, 264b HGB zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023 Heidelberg Materials AG, Heidelberg”, published on 19 March 2024 Annual Report of Heidelberg Materials AG 2023
Holcim (Deutschland) GmbH, Hamburg	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 20 Feb-ruary 2025
Hülskens Holding GmbH & Co. KG, Wesel	Company Register Name “Bekanntmachung Verzicht auf Offenlegung §§ 264 Abs. 3, 264b HGB zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023 Hülskens Holding GmbH & Co.KG, Wesel”, published on 27 December 2024 Name “Konzernabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 07 Janu-ary 2025
K+S Minerals and Agriculture GmbH, Kassel	Company Register Name “Bekanntmachung Verzicht auf Offenlegung §§ 264 Abs. 3, 264b HGB zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023 K+S Aktiengesellschaft, Kassel”, pub-lished on 08 January 2024 Annual Report of K+S AG 2023
Lausitz Energie Bergbau AG, Cottbus	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 07 Au-gust 2024
MIBRAG Energy Group GmbH, Zeitz	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 16 Janu-ary 2025 Due to the size of the company, it is not subject to the statutory audit. Therefore, the published and audited consolidated financial statements of EP Power Europe: Name “Befreiender Konzernabschluss zum Geschäfts-jahr vom 01.01.2023 bis zum 31.12.2023”, published on 30 May 2025
Neptune Energy Deutschland GmbH, Hanover	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 30 Sep-tember 2024
Quarzwerke GmbH, Frechen	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, pub-lished on 06 Feb-ruary 2025

Company	Audited and published accounting records
RWE Power AG, Essen	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, published on 23 July 2024
Sibelco Group, Ransbach-Baumbach	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, published on 17 June 2025 Consolidated financial statements for Sibelco Gruppe 2023
Südwestdeutsche Salzwerke AG, Heilbronn	Annual Report of Südwestdeutsche Salzwerke AG 2023
Vermilion Energy Germany GmbH & Co. KG, Han-over	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, published on 22 July 2024
Wacker Chemie AG, Munich	Annual Report of Wacker Chemie AG 2023
Wintershall Dea Deutschland GmbH, Hamburg	Company Register Name “Jahresabschluss zum Geschäftsjahr vom 01.01.2023 bis zum 31.12.2023”, of Wintershall Aktien-gesellschaft, Celle, published on 07 May 2025

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Identification of government agencies

Due to the federal structure of the administration in Germany, it is not possible to centrally record all the relevant government agencies that generate revenue from the extractive industry. They are therefore derived directly from the defined payment flows:

- Corporate tax: Competent tax offices at the registered office of the companies
- Trade tax: Municipalities in whose territory the relevant establishments are located
- Mine site and extraction royalties: Competent mining authorities of the federal state in which the licensed/approved field is located
- Lease payments and payments for infrastructure improvement: Government bodies at state or municipality level, depending on the type of payment

The basis for the presentation of government revenue is the corresponding data on payments by companies for the current reporting year.

Basis for risk identification and assessment

On the basis of publicly available sources of information, interviews with employees of the government agencies and the information provided by members of the MSG, it was assessed whether there were any indications that the following payment flows could be irregular in the 2023 reporting period:

- Mine site and extraction royalties
- Corporate tax and
- Trade tax

Details of this assessment process are described in more detail below.

The assessment is based on the processes and control mechanisms put in place by government agencies to ensure proper collection (debit) and settlement (payment) of the respective payment flows. The concept of “regularity” means, with regard

to the EITI objectives,

- that adequate processes or procedures are in place at the level of the relevant government agency to ensure that payments are made in a timely manner and in accordance with the law,
- that processes and controls are in place to ensure full and timely clarification of any discrepancies between the debit position of government agencies and payments by companies,
- that adequate controls are in place at the level of higher government agencies; and
- that verification of the controls by independent audit offices is ensured.

The analysis of the processes and controls set up on the part of the government agencies therefore necessarily also takes into account the wider administrative environment of these government agencies and the relevant legal framework.[5]

In Germany, this system is based on a combination of legal bases (e.g. civil service law, budgetary law, criminal law, administrative regulations), the structure and organisation of the authorities (e.g. by means of rules of procedure, business allocation plans, establishment of segregation of duties, dual-control principle) and additional monitoring of processes and controls (e.g. by means of internal audit offices and other independent audit offices).

All these processes, procedures and controls are to be understood as an internal control system. An ICS supports the objective of a correct collection of the respective payments.

The definition of an internal control system is the result of various framework concepts. The concept of the Committee of Sponsoring Organisations of the Treadway Commission (COSO) has been widely disseminated internationally. Its basic principles are reflected, for example, in the Standards for Internal Control in the Federal Government of the United States Government

Accountability Office, which means that it can also be applied to government agencies. At the same time, this framework concept is, among other things, the methodological basis for the auditing standards applied in Germany by the Institut der Wirtschaftsprüfer in Deutschland e. V. (IDW) in statutory audits and voluntary audits.[6]

According to COSO, the components of an internal control system include the control environment, risk assessments, control activities, information & communication and monitoring of the internal control system. These components are applied to the relevant payment flows of corporate tax, trade tax and mine site and extraction royalties.

General information on the control environment with regard to the government agencies relevant for D-EITI

According to the Institute of German Auditors (IDW PS 982), the control environment is the framework within which regulations are introduced and applied. It is characterised by the basic attitudes, the awareness of the problem and the behaviour of the executives or management as well as by the role of the supervisory body (“tone at the top”). The clear design of the structural and process organisation should clearly define and separate responsibilities within the company. In addition, the essential regulations should be documented and made binding.

The control environment has a significant influence on the control awareness of the employees. A supportive environment can enhance the effectiveness of the internal control system. On the other hand, an unfavourable environment carries the risk that existing rules will only be formally respected or even ignored.

In the case of tax authorities (corporate tax), the control environment of the government agencies is characterised by a strictly hierarchical structure, which is in particular prescribed by the Financial Administration Act (FVG).[7] The organisation of the mining authorities, on the other hand, is the responsibility of the respective federal state; the Federal Mining Act does not contain any detailed provisions in this regard.

Within the relevant government agencies, the respective organisational structure is clearly regulated by rules of procedure (e.g. the rules of procedure for the tax offices), business allocation plans, job descriptions and administrative instructions. The responsibilities of the respective job holders within the administrative processes result from the internal job descriptions or business allocation plans. The supervisory duties and powers of instruction of the respective superiors are derived from the rules of procedure and administrative instructions.

In addition, the control environment of the relevant government agencies is decisively shaped by German civil service law (Beamtenrecht)[8] and parliamentary budgetary law and the associated control processes.

The civil service law is a separate area of law, which regulates the special rights and obligations of civil servants. The duty of neutrality in the exercise of their activities, the exclusion of the right to strike and the requirement of constitutional loyalty are contrasted with the right to lifelong employment with adequate remuneration and pension.

Breaches of duty by civil servants are subject to disciplinary law, a subset of civil service law. This governs how to proceed in the event of possible breaches of duty and what consequences are likely to result from proven guilt. Due to their special legal status, civil servants are obliged to behave with integrity. This includes, in particular, compliance with legal requirements and acting in accordance with the ethical principles of civil service law, including compliance with the law or the constitution. An important aspect of this obligation is the explicit release from the otherwise existing obligation of confidentiality under Section 37 para. 2 Sentence 1 No. 3 of the Civil Servants Status Act (BeamtStG), provided that a civil servant reports a fact-based suspicion of a corruption offence under Sections 331 to 337 of the Criminal Code to the competent supreme service authority.

Furthermore, the relevant control environment is significantly shaped by the applicable budgetary law and the existing primacy of parliament at federal, state and local level. Parliament's decision-making on Budgetary Law determines the budget in question and thus gains its democratic legitimacy. At the same time, Budgetary Law empowers the executive as well as obliges it to implement the budget in the respective financial year. Depending on the significance of the revenue for the budget, the payment flows relevant for D-EITI (corporate tax, trade tax, mine site and extraction royalties, lease payments, payments to infrastructure) are also shown separately in the budget planning or in Budgetary Law. Here is an example of the combined excerpt from the state budget of Schleswig-Holstein 2023:[9]

At the end of the fiscal year, the "budget account" is used to report on the financial results.
The budget account is a key instrument of public financial control. It documents how the appropriations provided for in the budget have actually been used. In this connection, planned and actual values are compared.

In addition to the above-mentioned regulations, Germany has a number of other regulations that are intended to ensure the integrity of the actions of public administrations. In the area of corruption prevention, especially the directive on corruption prevention in the federal administration should be mentioned, which contains essential measures of a prevention strategy such as

- the identification of work areas particularly at risk of corruption,
- the multiple-control principle; and
- the creation of a contact person

and a code of conduct for employees and guidelines for superiors and heads of authorities. Additional recommendations on corruption prevention in the federal administration serve to support the implementation of this directive. At the state level, there are also various legal regulations and administrative provisions to prevent illegal and unfair influences on administrative action (see the Corruption Prevention Act of 16 December 2004 as an example for North Rhine-Westphalia).

General information on the process risks

For a detailed assessment of the risks, the core processes of the assessment and survey are considered in more detail below.

Assessment process

The mine site and extraction royalties are based on a self-assessment by the respective companies. On the basis of the relevant legal regulations, the amount of the payment due is first determined by the companies themselves and communicated to the respective government agency.

The self-assessment procedure creates potential risks of error on the part of companies, for example:

- Writing or input errors when recording the data in the self-assessment,
- unintentional misinterpretation of relevant legal provisions,
- wilful disregard of legal requirements.

Accordingly, the relevant government agencies each have extensive auditing rights in order to ascertain whether the information prepared and provided is correct and complete.

There is no self-assessment in relation to income taxes (corporate and trade tax). The companies liable to pay tax have a statutory obligation to file income tax declarations, which must be submitted annually. Subsequently, the relevant and locally competent tax authority examines the information. After the income tax declarations submitted have been officially approved, income tax assessment notices and thus the amount to be paid are fixed and sent to the companies. Subsequently, tax returns may be reviewed in the course of tax audits.

The result of the assessment process forms the basis for the collection process, i.e. the actual payment flow. In this respect, the requirements of the EITI standard do not extend to the assessment process.

Collection process

Risks associated with the collection of payments must be distinguished from the risks in the assessment process. This process is called the collection process. A typical risk arises when employees take over tasks from both processes (assessment and collection process) and thus too much responsibility is bundled in one place.

The risk is addressed organisationally by a strict segregation of duties within the relevant government agency. Segregation of duties is defined by the division of responsibilities for specific, independent tasks of a business process between different persons or organisational units in order to minimise conflicts of interest, fraud and errors. In practice, therefore, the organisational separation between the assessment process and the collection process. The segregation of duties ensures that

- the employees responsible for the assessment have no access to the bank accounts of the government agency. The parties liable for payment transfer the specified amounts to these accounts, or these amounts are collected on these accounts.
- no one person handles the case in its entirety.

In the administrative organisation, special attention is also paid to ensuring that the dual-control principle is consistently adhered to in the administrative processes. Another aspect is the fact that companies can only meet their payment obligations by non-cash means. Payments may only be made by bank transfer; cash payments are not permitted.

Dealing with differences between the payment due and the payment received

Any discrepancies between the assessed payment due (debit position) and the actual payment received (actual receipt) will be clarified by the respective collection office.

If payments of corporate tax are too low, automatic reminders are sent in accordance with the statutory regulations or these payments are recovered by the enforcement office (as a special part of the collection office) within the framework of current legal regulations. If payments are too high, they are initially held safely (suspense account) by the collection office and offset against any possible other open positions owed by the taxpayer from other kinds of tax or other periods. If any difference remains after this, the taxpayer is reimbursed.

Comparable processes are established for the collection of mine site and extraction royalties. No automated reminders are sent to the payers because the number of companies that pay royalties is considerably smaller. Instead, reminders are handled by administrators on a case-by-case basis. For trade tax, the specific process design depends on the respective municipality, which by the number of employees working in the processes varies with the size of the municipality. Basically, the responsibil-

ity for clarifying any discrepancies between payments due and payments received lies with the competent cash offices or the tax offices.

General information on the monitoring of processes and controls within government agencies

In the previous chapter, individual control measures in the assessment and collection process were described. These are, for example, the dual-control principle or the segregation of duties. In addition to these so-called process-integrated measures, an ICS also consists of process-independent monitoring measures.

The monitoring function is ensured, inter alia, by internal auditing units for both the corporate tax and the mine site and extraction royalties. The internal audit department performs an independent auditing function by investigating administrative actions for deviations and irregularities and making suggestions for their elimination and future avoidance. For trade tax, this monitoring function is implemented by the local audit processes. In addition, further monitoring for corporate and trade tax as well as mine site and extraction royalties is carried out by independent audit offices.

Corporate tax

As far as corporate tax is concerned, according to the information provided, the higher finance directorates or the state finance ministries carry out audits on an annual basis in the form of business audits. These audits relate to both the assessment and the collection area. Compliance with the regulations is checked on the basis of random checks.

In addition, a separate Internal Audit function is usually set up at the level of state finance ministries, which reports directly to the head of the authority. In the State of Hesse, for example, the work of the Internal Audit is based on the “Empfehlungen über Standards für Interne Revisionen in der Hessischen Landesverwaltung” (Recommendations on standards for Internal Audits in the Hesse State Administration). These standards form a uniform and cross-departmental working and legal basis. They are based on the auditing standards of the Deutsches Institut für Interne Revision e.V. (DIIR) and the “Empfehlungen des Bundesministeriums des Innern für Interne Revisionen” (Recommendations of the Federal Ministry of the Interior for Internal Audits).

Internal Audit prepares an audit report on its work, which is generally submitted to the management of the audited organisational unit for approval. The audited organisational unit receives a copy of this report. Internal Audit submits a written report on its activities to its management at least annually. This is without prejudice to audit-related reporting during the year.

The Federal Ministry of Finance may participate in external audits of the state tax authorities via the Federal Central Tax Office (Federal Tax Inspection) in accordance with Section 19 FVG. The Federal Ministry of Finance is hereby informed, inter alia, of tax developments which may be significant for legislative measures or administrative regulations.

Trade tax

For trade tax, the monitoring function is implemented by the local auditing. It is a supervisory body at municipal level that oversees the budgetary and financial management of cities and municipalities.[10] It examines, inter alia, whether public funds have been used economically and appropriately. Local auditing works independently of the administration and reports directly to the municipal or city council. The aim is to ensure transparency and regularity in municipal budget implementation.

Local auditing is based on provisions of the respective municipal and state ordinances, for example the municipal code for the Free State of Bavaria (municipal code – GO). The tasks are carried out by different persons, agencies or bodies, depending on the relevant municipal regulations. In Bavaria, for example, they are taken over by the audit committee consisting of members of the municipal council. In municipalities with an audit office, the latter is also to be consulted as an expert.

Mine site and extraction royalties

The mine site and extraction royalties are generally monitored via the Internal Audit functions of the federal states. For example, in Lower Saxony, Internal Audit is responsible at the level of the Lower Saxony State Ministry of Finance for monitoring the procedures and controls within the Lower Saxony State Treasury. This is the payment processing body for the mine site and extraction royalties.[11]

Control activities relating to ongoing budget management are important at the state level. In Lower Saxony, for example, revenues in the budget execution system are allocated to the respective budget titles. This allows the responsible administrative unit to reconcile the planned revenue with the actual revenue. Depending on the importance of the mine site and extraction royalties for the respective budget, a comparison between planned and actual values over several financial years is possible in some cases. This creates transparency and enables the interested public to exercise a control function through political participation processes.

According to the survey conducted by the Independent Administrator, the mine site and extraction royalties are currently shown separately in the publicly accessible budgets of the states of Bavaria, Lower Saxony, North Rhine-Westphalia, Rhineland-Palatinate, Saarland, Saxony-Anhalt, Schleswig-Holstein and Thuringia.

Monitoring by independent audit offices

The various administrative units are also subject to auditing by independent auditing offices. These are municipal audit offices (e.g. Gemeindeprüfungsanstalt NRW), regional audit courts (Landesrechnungshöfe) or the Federal Audit Office (Bundesrechnungshof) (hereinafter referred to as audit offices).

The audit courts are independent supreme authorities of the federal government and the states. Their tasks, position and powers result from the Basic Law (Art. 114 GG) or the state constitutions.

Due to the federal state structure, Germany has independent audit courts at the federal and state levels to monitor budgetary management. The Federal Audit Office is solely responsible for federal finances.[12] It has no supervisory rights or right to issue instructions to the regional audit courts.

Citizens, companies or organisations have the opportunity to address any information about possible maladministration directly to the Federal Audit Office. These so-called entries can be submitted by email or post. According to the Federal Audit Office, about one third of the submissions are answered directly, while the rest is forwarded to the competent audit departments and, if necessary, taken into account in audits.[13]

At the municipal level, the audit office consists of the supra-local audit. It is carried out by a state or association-affiliated audit office and constitutes an independent, supra-municipal, and state external audit. The audit is carried out by own municipal audit institutions (e.g. Gemeindeprüfungsanstalt NRW) or by the audit courts of the federal states or audit offices at district level. The audit serves, among other things, to promote the municipalities in economic and organisational matters by providing advice in a self-governing manner. In particular, suggestions for improvement are submitted to the auditees and comparative possibilities (including comparison of key figures) are used for this purpose.

The 20 state agencies with the highest trade tax payments for the 2023 reporting year are shown in the following overview with the relevant supra-local audit offices (audit institute/state audit court):

zuständige überörtliche Rechnungsprüfung	Empfangende Kommune
Gemeindeprüfungsanstalt Baden-Württemberg	Stadt Heilbronn
Rechnungs- und Gemeindeprüfungsamt Landkreis Spree-Neiße	Stadt Spremberg Gemeinde Peitz
Kommunales Prüfungsamt Brandenburg	Stadt Cottbus
Rechnungshof der Freien und Hansestadt Hamburg	Stadt Hamburg
Landesrechnungshof Niedersachsen	Stadt Hannover Stadt Meppen Gemeinde Großkneten Gemeinde Dötlingen Samtgemeinde Kirchdorf-Barenburg Samtgemeinde Hankensbüttel Stadt Sulingen Gemeinde Steyerberg Samtgemeinde Bothel Samtgemeinde Neuenhaus Stadt Vechta
Gemeindeprüfungsanstalt NRW	Stadt Frechen
Rechnungshof Rheinland-Pfalz	Stadt Speyer
Sächsischer Rechnungsprüfungshof	Gemeinde Boxberg/Oberlausitz
Landesrechnungshof Sachsen-Anhalt	Hansestadt Salzwedel

Edit Table

The following principles apply as a benchmark for the auditing of state and municipal budgetary and economic administration:

- the regularity of law enforcement and administrative action; and
- the economic efficiency and economical practices in budgetary and economic administration.

The principle of regularity includes, inter alia, the accounting correctness (proper and legal calculation, justification and accounting) of the individual invoice amounts. The respective audit court is solely responsible for the content, scope and frequency of the auditing procedures.

The audit results of the audit offices are made known to the bodies concerned in the form of audit reports. The audit court may, if it considers it necessary for specific reasons, communicate the results of the audit to bodies other than those audited. Selected audit results are nevertheless summarised in annual reports which are made available to the public, such as:

- "Bemerkungen 2024 zur Haushalts- und Wirtschaftsführung des Bundes" (2024 observations on federal budget and economic management) for the 2023 financial year,
- "Kommunalbericht 2024" on the supra-local audit of municipal bodies in Hesse on the 2023 budget structure,
- "Kommunalbericht 2024" on the supra-local municipal audit in Lower Saxony.

The current results of the audit offices show that their control function includes the (sub-)areas of the internal organisational and process organisation that are relevant for D-EITI. In this respect, the results of the audit offices appear to be fundamentally suitable and usable in terms of the risk-based alternative quality assurance procedure.

The German audit courts support the implementation of International Standards of Supreme Audit Institutions (ISSAI) developed within the framework of the International Organization of Supreme Audit Institutions (INTOSAI). The state audit courts

are in international exchange and regularly discuss current standards and audit methods within the framework of the European Organization of Regional Audit Institutions (EURORAI). The maintenance of high audit standards at both national and state level can therefore be considered as given.

Information on the quality assurance process

Information on the quality assurance process for mine site and extraction royalties

The calculation, assessment and collection of the mine site and extraction royalties is based on the Federal Mining Act (BBergG) and the Extraction Royalties Ordinance of the respective federal states (see Mine site and extraction royalties) in conjunction with the relevant provisions of the German tax code (AO). Insofar as mining rights date back to the time before the current Federal Mining Act came into force in 1982 (“legacy rights”), no mine site and extraction royalties apply (see comments under “Authorisation of mining projects”).

In Germany, the State Office for Mining, Energy and Geology (LBEG), headquartered in Hanover, is responsible for the vast majority of mine site and extraction royalties. The LBEG is supervised by the Lower Saxony Ministry of Economic Affairs, Labour, Transport and Digitalization.[14]

Feldes-/Förderabgaben	Betrag lt. Unternehmen EUR
Landesamt für Bergbau, Energie und Geologie für Schleswig-Holstein	68.328.545
Landesamt für Bergbau, Energie und Geologie für Niedersachsen	57.980.922
Landesamt für Geologie und Bergbau, Mainz-Hechtsheim	3.435.018
Regierungspräsidium Darmstadt, Wiesbaden	987.299
Regierung von Oberbayern, Bergamt Südbayern, München	454.128
Landesamt für Geologie, Rohstoffe und Bergbau im Regierungspräsidium Freiburg	331.571
Landesamt für Geologie und Bergwesen Sachsen-Anhalt, Halle	87.338
Thüringer Landesamt für Umwelt, Bergbau und Naturschutz, Gera	36.271
Gesamt	131.641.092

Edit Table

Based on the control environment presented and the existing processes and controls, there was no evidence of an increased risk with regard to the regularity of the settlement of the payment flow of the mine site and extraction royalties. As a result, within the scope of the alternative quality assurance procedure, there will be a plausibility check of the reported payments of the companies.

Based on the analyses conducted by the Independent Administrator and publicly available information, the results of the amounts of mine site and extraction royalties for the 2023 reporting year appear to be comprehensible and plausible in terms of content.

Information on the quality assurance process for corporate tax payments

The reported data on the corporate tax payment flow are presented below.

Unternehmen	Staatliche Stellen	Betrag lt. Unternehmen EUR
ExxonMobil Production Deutschland GmbH	Finanzamt für Großunternehmen, Hamburg	57.937.519
Holcim (Deutschland) GmbH	Finanzamt Gießen	508.000
Hülskens Holding GmbH & Co. KG	Finanzamt Wesel	39.764
Lausitz Energie Bergbau AG	Finanzamt Cottbus	16.084.670
MIBRAG Energy Group GmbH	Finanzamt Naumburg	368.464
Neptune Energy Deutschland GmbH	Finanzamt Hannover-Nord	20.201.822
Quarzwerke GmbH	Finanzamt Brühl	4.573.000
Sibelco Deutschland GmbH	Finanzamt Montabaur	42.592
Südwestdeutsche Salzwerke AG, Heilbronn	Finanzamt Heilbronn	5.776.437
Gesamt		105.532.267

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Compared to the previous year, no corporate tax payments by Dyckerhoff GmbH were shown. This is because the main activity is the production and distribution of cement and not the extraction of the natural resource limestone.

Based on the control environment presented and the existing processes and controls, there was no evidence of an increased risk with regard to the regularity of the settlement of the payment flow of the corporate tax. As a result, within the scope of the alternative quality assurance procedure, there will be a plausibility check of the reported payments of the companies.

Based on the analyses conducted by the Independent Administrator and publicly available information, the results of the amounts of corporate tax for the 2023 reporting year appear to be comprehensible and plausible in terms of content.

Information on the quality assurance process for trade tax payments

The upstream process for assessing trade tax is primarily carried out by the tax offices, which draw up a trade tax assessment notice as a basic notice. Based thereon, the municipalities calculate the specific trade tax liability by applying their individual tax factor. The amount of the tax factor therefore varies according to the municipality and is decided in the respective cities and municipalities by parliamentary procedure.

For the fifth D-EITI report, the trade tax collection process was further analysed by means of a questionnaire developed by the Independent Administrator. This questionnaire was sent to the 20 municipalities that received the highest trade tax payments from the participating companies for the 2020 reporting year. The answers resulting from the questionnaires provided the MSG with an insight into the processes and controls set up by municipalities of various sizes to ensure the trade tax is collected correctly.

The following lists the 20 municipalities with the highest trade tax payments with the corresponding companies for the current 2023 reporting period.

Empfangende Kommune	Gewerbesteuerzahlungen 2024 (in TEUR)	Leistendes Unternehmen / Unternehmensgruppe
Stadt Hannover	**10.718.163**	
	4.358.660	Neptune Energy Deutschland GmbH
	4.317.971	ExxonMobil Production Deutschland GmbH
	2.041.532	BEB Erdgas und Erdöl GmbH & Co. KG
Stadt Meppen	**8.634.428**	
	5.298.233	Neptune Energy Deutschland GmbH
	3.152.060	ExxonMobil Production Deutschland GmbH
	184.135	BEB Erdgas und Erdöl GmbH & Co. KG
Stadt Hamburg	**6.741.707**	
	6.450.589	ExxonMobil Production Deutschland GmbH
	291.118	Neptune Energy Deutschland GmbH
Gemeinde Großenkneten	**6.203.825**	
	3.199.736	ExxonMobil Production Deutschland GmbH
	3.004.089	BEB Erdgas und Erdöl GmbH & Co. KG
Stadt Spremberg	**5.822.311**	
	5.822.311	Lausitz Energie Bergbau AG
Stadt Speyer	**3.240.010**	
	3.240.010	Neptune Energy Deutschland GmbH
Stadt Frechen	**3.114.000**	
	3.114.000	Quarzwerke GmbH
Stadt Heilbronn	**3.094.670**	
	3.094.670	Südwestdeutsche Salzwerke AG
Gemeinde Boxberg/ Oberlausitz	**2.904.433**	
	2.904.433	Lausitz Energie Bergbau AG
Hansestadt Salzwedel	**2.853.151**	
	2.853.151	Neptune Energy Deutschland GmbH
Gemeinde Dötlingen	**2.524.538**	
	1.375.643	BEB Erdgas und Erdöl GmbH & Co. KG

Empfangende Kommune	Gewerbesteuerzahlungen 2024 (in TEUR)	Leistendes Unternehmen / Unternehmensgruppe
	1.148.895	ExxonMobil Production Deutschland GmbH
Gemeinde Peitz	**2.027.085**	
	2.027.085	Lausitz Energie Bergbau AG
Samtgemeinde Kirchdorf-Barenburg	**1.995.135**	
	1.995.135	ExxonMobil Production Deutschland GmbH
Samtgemeinde Hankensbüttel	**1.746.430**	
	1.068.756	Vermilion Energy Germany GmbH & Co. KG
	425.887	ExxonMobil Production Deutschland GmbH
	251.787	BEB Erdgas und Erdöl GmbH & Co. KG
Stadt Sulingen	**1.740.039**	
	1.627.788	ExxonMobil Production Deutschland GmbH
	112.251	BEB Erdgas und Erdöl GmbH & Co. KG
Gemeinde Steyerberg	**1.679.416**	
	1.679.416	ExxonMobil Production Deutschland GmbH
Stadt Cottbus	**1.666.992**	
	1.666.992	Lausitz Energie Bergbau AG
Samtgemeinde Bothel	**1.548.592**	
	834.648	ExxonMobil Production Deutschland GmbH
	713.944	BEB Erdgas und Erdöl GmbH & Co. KG
Samtgemeinde Neuenhaus	**1.283.707**	
	703.193	ExxonMobil Production Deutschland GmbH
	335.431	Neptune Energy Deutschland GmbH
	245.083	BEB Erdgas und Erdöl GmbH & Co. KG
Stadt Vechta	**1.257.742**	
	955.191	ExxonMobil Production Deutschland GmbH
	302.551	BEB Erdgas und Erdöl GmbH & Co. KG

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In line with previous years, the group of municipalities with the largest trade tax payments is dominated by companies from the crude oil and natural gas sector. Overall, the group of municipalities with the highest trade tax receipts is subject to only minor changes over the last reporting years, so that the findings and results from the survey for the 2020 reporting year were also used for the current reporting period. There are no findings to the contrary, for example from the findings of the MSG.

The main findings of this survey and system analysis can be summarised as follows:

- The recording of the payments and the reconciliation with the existing receivables from the companies is mostly automated. In the event of discrepancies between payment and receivables or incomplete or incorrect information, manual follow-up is required. The number of employees working in the process varies significantly between municipalities depending on the size of the respective municipality. The number of employees in the cash office is always higher than the number of employees responsible for exemption from trade tax. The close integration with the tax offices in the assessment process has a direct impact on the processes in the municipalities – especially through the basic notices of the tax offices, on which the municipalities base their further steps.
- The separation of the two administrative steps of assessment and collection in terms of personnel is ensured; the basic principle of separation of functions is thus respected regardless of the size of the municipality. Unclear payments are generally handled by the cash office. In individual cases, consultation with the authority responsible for issuing the trade tax assessment notice is necessary.
- In the context of taxation, equity measures may exceptionally be applied. This means both the deferral of payments and the definitive waiver of trade tax claims, in compliance with the respective provisions on these equity measures. In principle, this is decided within the municipality's administration; only in individual cases does the municipality follow the corresponding decisions of the tax administration for corporate tax. The respective decision-making processes take place outside the cash office and, depending on the importance of the respective equity measure for the respective budget, require the involvement of higher-level decision-makers up to the mayor or the main or administrative committee (a permanent, representative committee of the municipal parliament or municipal council).
- The quality of the organisational processes and structures or controls set up is comparable to the processes and controls of the payment flows of corporate tax and mine site and extraction royalties. Nevertheless, the organisation and content of payment processes in the municipalities can differ in detail, especially depending on their size.

The following overview shows how many municipalities received trade tax payments from each participating company in 2023.

Unternehmen	Anzahl der Kommunen die GewSt empfangen
ExxonMobil Production Deutschland GmbH	39
BEB Erdgas und Erdöl GmbH & Co. KG	27
Hülskens Holding GmbH & Co. KG	20
Neptune Energy Deutschland GmbH	19
Lausitz Energie Bergbau AG	6
Quarzwerke GmbH	6
Südwestdeutsche Salzwerke AG	4
Holcim (Deutschland) GmbH	2
Vermillion Energy Germany GmbH & Co. KG	2
MIBRAG Energy Group GmbH	1
Sibelco Gruppe	1

Edit Table

Based on the control environment presented and the existing processes and controls, there was no evidence of an increased risk with regard to the regularity of the settlement of the payment flow of the trade tax. As a result, within the scope of the alternative quality assurance procedure, there will be a plausibility check of the reported payments of the companies.

Based on the analyses conducted by the Independent Administrator and publicly available information, the results of the amounts of trade tax for the 2023 reporting year appear to be comprehensible and plausible in terms of content.

Insight into the Transparency Register and PEP evaluation

In the context of the 2023 EITI reporting, the Independent Administrator inspected the Transparency Register. It was verified whether the participating companies had an entry in the Transparency Register and whether this entry was reconcilable on the basis of the available information. The Independent Administrator received a Transparency Register extract for all participating companies. In this context, the Independent Administrator reports that entries in the transparency register were available for all of these companies and that these entries are considered plausible.

Insofar as natural persons have been identified as beneficial owners in the Transparency Register, the Independent Administrator has decided whether they are “politically exposed persons” (PEP). The basis for the definition of a PEP was the country-specific categories published by the EU.[15] On the basis of this investigative act, it was found that there was one PEP among the participating companies. This is a legal representative of a participating company who was part of the board of a state-owned company in their previous employment. This employment relationship was less than 12 months prior to the reporting year.

Following the judgement of the European Court of Justice (ECJ) of 22 November 2022 in joined cases C-37/20 and C-601/20[16], the Transparency Register has made public access to any interested party conditional on the existence of a legitimate interest, a condition which remains in force at the time of publication of this report. The Transparency Register granted the Independent Administrator access on the basis of a legitimate interest so that the information could be obtained and analysed for the participating companies.

Proportion of women in the participating companies

An analysis of publicly available data on the participation of women in top management, the two highest levels of management and the supervisory board of companies participating in D-EITI reporting was carried out. The analysis was based on the following sources:

- Annual and Consolidated Financial Statements and Annual Reports, available at unternehmensregister.de,
- Extracts from the Commercial Register or list of supervisory board members, available at handelsregister.de,
- Publicly available information on the websites of the participating companies.

Unternehmen	Anteil Frauen in der Unternehmensleitung (31.12.24)	Anteil Frauen in beiden obersten Führungsebenen (Ziel)	Anteil Frauen im Aufsichts-rat (31.12.24)
BEB Erdgas und Erdöl GmbH & Co. KG, Hannover	0%, bei zwei Mitgliedern	n/a	n/a
Dyckerhoff GmbH, Wiesbaden	0%, bei zwei Mitgliedern	5,3% (“Higher Management”) 18,2% (“Middle Management”) bis 30. Juni 2027	20%
ExxonMobil Production Deutschland GmbH, Hamburg	0%, bei zwei Mitgliedern	7% bis 30. Juni 2027	0%
Heidelberg Materials AG (Konzern)	11%, bei neun Mitgliedern	27% in Deutschland bis zum Jahr 2027	42%
Holcim (Deutschland) GmbH, Hamburg	0%, bei zwei Mitgliedern	15,9% bis 30. Juni 2027	33%
Hülskens Holding GmbH & Co. KG, Wesel (Konzern)	0%, bei vier Mitgliedern	n/a	Beirat mit 0%
K+S AG, Kassel (Konzern)	50%, bei vier Mitgliedern	30% bis 31.12.2025	31%
Lausitz Energie Bergbau AG, Cottbus	0%, bei vier Mitgliedern	30% bis 30. Juni 2026	19%
MIBRAG Energy Group GmbH, Zeitz[17]	0%, bei drei Mitgliedern	32% bis 31.12.2028	18%
Neptune Energy Deutschland GmbH, Hannover	0%, bei einem Mitglied	n/a	n/a
Quarzwerke GmbH, Frechen	0%, bei sechs Mitgliedern	n/a	n/a
RWE Power AG, Essen	0%, bei vier Mitgliedern	min. 1 Frau (Ebene 1) min. 8 Frauen (Ebene 2) bis 30. Juni 2027	9,5%
Sibelco Gruppe, Ransbach-Baumbach	33%, bei neun Mitgliedern	n/a	14,3%
Südwestdeutsche Salzwerke AG, Heilbronn	50%, bei zwei Mitgliedern	21,4% (Ebene 1) 29,4% (Ebene 2) bis 30. Juni 2027	16,7%
Vermilion Energy Germany GmbH & Co. KG, Hannover	0%, bei einem Mitglied	n/a	n/a
Harbour Energy Germany GmbH, Hamburg (ehemals: Wintershall Dea Deutschland GmbH)	50%, bei zwei Mitgliedern	20% bis 31. Dezember 2025	33,3%

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The amount of information available on the participation of women in management, the two highest levels of management and the supervisory board differs fundamentally between the participating companies. These differences arise from the respective different legal disclosure requirements, which depend on the size of the company, its legal form, its listing on the stock exchange and whether the company is subject to codetermination.

If one of the participating companies did not publish individual financial statements, the information from the consolidated financial statements was used instead. The determination of the participation rates in the company management and the Supervisory Board took place exclusively as of the reference date 31 December 2023. Changes during the year – for example, through changes of members – were not proportionally taken into account.

Quellenangaben

[1] Key figures from Bundesverband Baustoffe – Steine und Erden e.V.; https://www.baustoffindustrie.de/gb25/konjunktur-branchenkennzahlen; these statistics refer to companies with at least 20 employees (gravel, sand, natural stone, ready-mix concrete: at least 10 employees)

[2] These are certain partnerships, in particular those that do not have a natural person as a personally liable partner; the detailed regulations can be found in Section 264 a HGB.

[3] Special relief applies to micro capital companies in accordance with Section 267 a HGB

[4] For example, small corporations are not required to disclose profit and loss.

[5] A comprehensive presentation can be found in the brochure "Die Steuerverwaltung in Deutschland", 2025 edition (www.bundesfinanzministerium.de). In Annex c, there are also schematic overview representations of the organisational structure and the processes and controls relevant for the investigation for corporate tax and mine site and extraction royalties.

[6] IDW audit standard 261: "Identification and assessment of risk of error and auditor responses to the risk of error assessed"

IDW audit standard 982: "Principles of proper audit of the internal control system and of internal and external reporting"

[7] A comprehensive and clear presentation of the tax administration in Germany, including the differences between the federal states, can be found in: Die Steuerverwaltung in Deutschland (BMF 2025)

[8] Some of the competent agencies also employ individuals who are not subject to civil service law. However, they are nevertheless committed to the common good and must also provide their services objectively, neutrally and in accordance with the law. However, at least one civil servant is always involved in decision-making processes.

[9] Excerpt from Section 11 "Allgemeine Finanzverwaltung" for the 2023 financial year Schleswig-Holstein state budget; available on the website of the state of Schleswig-Holstein

[10] Due to the consideration of the trade tax, no information is provided on the districts.

[11] The mine site and extraction royalties represent a possible audit object of Internal Audit. The audit topics are selected on an annual basis and according to risk considerations. This means that the individual topics are not reviewed on a fixed or annual basis.

[12] A detailed description of the responsibilities and tasks can be found on the homepage of the Federal Audit Office, for example here

[13] Detailed information on the process can be found on the homepage of the Federal Audit Office (Bundesrechnungshof)

[14] As a mining authority, the LBEG is responsible for the states of Lower Saxony and Schleswig-Holstein as well as the Free Hanseatic City of Bremen and the Free and Hanseatic City of Hamburg

[15] See https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=OJ:C_202300724

[16] See more information in Beneficial ownership

Recommendations of the Independent Administrator

Stand: March 2026

EITI-Standard: #7.3 Recommendations from EITI implementation

Link: https://d-eiti.de/en/report/information-and-recommendations-of-the-independent-administrator/

Project term: Mine site and extraction royalties

As described in detail under Selection of payment flows, the project term for the mine site and extraction royalties is defined on the basis of the payment obligation to the respective govern-ment agency. In practice, these are the payments to the mining authorities of the federal states. The corresponding payments were published as part of the 2023 D-EITI reporting.

With regard to the mine site and extraction royalties, the EITI Standard leaves room for interpre-tation. In accordance with section 4.7, the project term could be defined even more granularly at the level of the licensed or approved field.

Some of the participating companies, such as Wintershall Dea Deutschland GmbH, already report on this level as part of the data enquiry or payment reports. A corresponding entry field is provided in the enquiry form, but is not filled by all companies.

We therefore recommend that all participating companies be made aware of this information as part of the forthcoming data enquiry and that additional information be requested if neces-sary. If all companies submitted complete reports, payments could be shown both on the ba-sis of government agencies and at the level of the licensed or approved field.

Endnotes/Sources

Stand: November 2024

Link: https://d-eiti.de/en/report/endnotes-sources/

Data on natural resource extraction in Germany

The figures on hard coal and lignite are based on statistics of the coal industry. The figures for crude oil and natural gas are taken from the report "Crude oil and natural gas in the Federal Republic of Germany" (Erdöl und Erdgas in der Bundesrepublik Deutschland) by the State Office for Mining, Energy and Geology, Hanover (LBEG). The figures for potash and potash salt products, special clay, rock salt, boiled salt, industrial brine, kaolin, quartz gravel and sand, gravel and sand, crushed natural stone, artificial stone and lime, marl & dolomite stone are based on the report "Germany – Raw Materials Situation" by the Federal Institute for Geosciences and Natural Resources (BGR) This is an annual publication, which also includes information about the extraction of natural resources in Germany.

Furthermore, the data on the value of the associated production volumes is not included in the official statistics. Data is therefore taken from other publications, such as the annual reports of the associations (with regard to aggregates, especially from the annual reports of MIRO) or various publications of the Federal Statistical Office (Destatis). In detail, the production values of hard coal, lignite, crude oil and natural gas are based on estimates from the average cross-border prices of the BGR report Germany – Raw Materials Situation. The values for potash and potash salt products, special clays (values according to Destatis), rock salt and industrial brine (values according to Destatis) and kaolin (values according to Industrial Materials Price Database) are also taken from the same publication. The values for the production of quartz sand and gravel, gravel and sand and broken natural stone are taken from the annual report "Germany -Raw Materials Situation" as well. The values for the production of natural stone, limestone, marl and dolomite stone are taken from the data provided by the Federal Statistical Office.

Data on contribution to the Gross Value Added

The data was taken from the current national accounts of the Federal Statistical Office (as of October 2023). The "Mining and Quarrying" economic sector includes the extraction of naturally- occurring solid mineral resources (coal, salt, ores, quarried natural resources), liquid mineral resources (crude oil) and gaseous mineral resources (natural gas).

In the statistical classification of economic activities (WZ 2008), the "Mining and quarrying" sector covers the whole of section B with the following sub-sectors: Coal mining (WZ08-05); crude oil and natural gas ex- traction (WZ08-06); ore mining (WZ08-07); Quarried natural resources, other mining products (WZ08-08) and the performance of services for mining and for quarrying (WZ08-09). A detailed list of these sub-sectors can be found in the publication "Classification of Economic Activities" (Klassifikation der Wirtschafts- zweige) of the Federal Statistical Office, pages 175 to 185. It should be noted that section B ("Mining and Quarrying") includes the sub-sector "Provision of Services for Mining and Quarrying" (WZ08-09). This, however, does not include classical extraction activities. The official statistics on gross value added in section B do not contain a separate breakdown by sub-sector (see FN XX). Therefore, this figure also includes the gross value added from the sub-sectors WZ08-09 and WZ08-07, unlike in the previous D-EITI reports.

In addition, there are other companies which extract natural resources; however, these are allocated to a different economic sector due to their main activities and are therefore not included in the following.

The data disagregated by Federal Stateis provided by the Statistical Office of Baden-Wurttemberg on behalf of the Working Group "National Accounts of the Federal States" (AK VGRdL).

Data on Employment

Data on the employees was taken from the database of the Federal Employment Agency (Bundesagentur für Arbeit). Data on further disaggregation of emplyoment figures is provided by the Federal Statistical Office (Destatis).

Data on exports

The German natural resources export data is based on information on the goods divisions of the goods catalogue from the production statistics of the Federal Statistical Office. These calculations include "coal" (GP09-05), "crude oil and natural gas" (GP09-06), "ores" (GP09-07) and "quarried natural resources, other mining products" (GP09-08).

The German natural resource export data at the Federal State level is based on information on the goods divisions of the goods catalogue from the production statistics of the Federal Statistical Office. These calculations include the areas "coal" (GP19-05), "crude oil and natural gas" (GP19-06), "ores" (GP19-07) and "quarried natural resources other mining products" (GP19-08).

The data on the exports was taken from the Genesis Online Database by Destatis.

Data on mining authorizations

The data on mining authorizations were provided by the mining authorities of the federal states on the basis of the official registers as of 31.12.2022.

Since 21 July 2017 and pursuant to § 76 (3) of the BBergG, the following information on granted and maintained mining rights can be viewed upon application to the mining authorities (without evidence of a legitimate interest):

- Owner
- Extraction sites to which the mining right refers
- Date of the application and granting of the right
- Term
- Natural resource(s) to which the mining right refers

Data on government revenues through taxes

The tax amounts shown in the table are based on special evaluations of the corporation tax statistics from 2010 – 2018, the trade tax statistics of 2010 and 2018 and the statistics on the partnerships and communities from 2010 – 2012 and 2014 – 2018 as well as estimates and updates of the Federal Ministry of Finance.

Only the “Mining and Quarrying” sector was analysed. The “Mining and Quarrying” sector includes the extraction of the following naturally-occurring mineral resources: solids (such as coal, salt and ores), liquids (crude oil) and gaseous resources (natural gas). A detailed list of these sub-sectors can be found in the publication “Classification of Economic Activities” (Klassifikation der Wirtschaftszweige) of the Federal Statistical Office, pages 175 to 185.

Since the most recent statistical data relate to 2018, the following years were extrapolated to 2021. The rate of change in gross value added by the economic sector B, “Mining and Quarrying” as stated in the national accounts was used for the purpose of the update (source: “National Accounts – An Overview of Key Facts” [VGR – Wichtige Zusammenhänge im Überblick], page 20 et seq.)

The tax amounts reported for the extractive sector are amounts that had to be paid by the companies for the respective year (so-called assessment year). The statistical time frame is therefore different from that of the total income of the state which is recorded in the year of the inflow (cash year).

The data was taken from the current national accounts of the Federal Statistical Office. The state’s total income includes not only income from taxes, but social security contributions, proceeds from the disposal of assets or investments (government bonds) as well as fees, administrative income and profits from state enterprises. Detailed explanations and definitions of the total public budget can be found on the website of the Federal Statistical Office:

https://www.destatis.de/DE/Themen/Staat/Oeffentliche-Finanzen/fachbegriffe-finanz-personalstatistiken-pdf.pdf?__blob=publicationFile (accessed September 11, 2023).

Corporation tax

Statistical data from the years 2010 to 2018 was assessed. For the purposes of the assessment, the corporation tax amounts imposed on unlimited and limited corporation taxpayers before the deduction of capital gains tax or the like were taken into account. The update for the years to 2021 was made on the basis of the development of the gross value added of the economic sector B, “Mining and Quarrying.”

Trade tax

Trade tax in Germany is collected by around 11,000 municipalities according to individually-determined and thus differing rates. The basis for the calculation of the trade tax is trade income. This is the profit determined pursuant to the income tax law or the corporation tax law. The amount of trade tax may be increased or reduced by additions and reductions as per the German Trade Tax Act. The trade income is the basis to determine a tax assessment amount in a nationwide uniform procedure. If the commercial enterprise has permanent establishments in several municipalities, the taxable amount is apportioned to the individual permanent establishment municipalities. The trade tax to be paid by the commercial enterprise is determined by applying the respective assessment rate of the municipality to the tax assessment amount or apportionment share. Trade tax is levied on corporations, partnerships and natural persons with their commercial income.

Only the taxable amounts determined during the assessment procedure are included in the trade tax statistics. The Federal Statistical Office used the results of a special evaluation of statistics for the years 2010 and 2018 to assign the positive taxable amounts of the companies in question to the relevant tax rates charged by the respective municipalities. This enabled the trade tax to be determined in an approximate manner.

Income tax

Natural persons, as individual entrepreneurs or members of a partnership, can also make profits in the extractive sector – and are therefore subject to trade and income tax. However, income tax statistics do not include breakdowns by economic activity. This effectively means that these statistics will not be used for this study. The statistics on partnerships, however, are broken down into economic sectors, but they are only used to determine the earned income, which is subject either to corporation tax or income tax imposed on the parties involved (co-entrepreneurs).

Due to the above-mentioned problems, the income tax attributable to the extractive sector was estimated by means of the following procedures, using the trade tax statistics and the statistics on partnerships and communities:

An approximate profit was determined for the individual entrepreneurs, by means of retroactive calculation, using the positive taxable amounts assessed in the trade tax statistics for this group of persons. The sum of the income of partnerships, which, in the relevant industry, is attributable to natural persons as participants, was assessed from the statistics on part- nerships and communities.

An average tax rate of 28.6% was applied to this profit or to this sum of earnings. This average tax rate was calculated using a microsimulation model for persons with commercial incomes who pay income tax. With the trade tax offset against the income tax, the results in the table show the approximate income tax amounts.

Solidarity surcharge

A solidarity surcharge is levied as a supplementary tax to income tax and corporation tax. It generally amounts to 5.5% of the established corporation tax and income tax (see previous explanations). Since 2021, no solidarity surcharge is levied on income tax if the tax does not exceed a certain limit.

Income tax and the solidarity surcharge are not included in the report for 2021.

Data on extraction and minesite royalties

“The Federal States” revenues from extraction royalties (Revenues) are made available to the Federal Ministry of Finance (BMF) by the Federal States for purposes related to the national financial equalisation mechanism as part of the monthly re- port on tax revenues. They are published in the settle- ments of the financial equalisation of the Federal States on the website of the BMF.

Only few Federal States publish their revenues from mine site royalties in their budgets. A summarised overview of the mine site royalties is not available. Most Federal States publish accumulated mine site and extraction revenues in their individual budgets.

Data on turnover of quarried natural resources

The data was taken from the "Annual Report for Business Operations" (Jahresbericht für Betriebe des verarbeitenden Gewerbes des Bergbaus und der Gewinnung von Steinen und Erden) issued by the Federal Statistical Office. This report refers to companies with at least 20 employees. As this statistical data is not the same as the statistical data on employees covered by the mandatory social security scheme, the data in the report does not cover all extractive business operations.

Data on rehabilitation aid

The data on the amounts of the subsidies was taken from the current subsidies report of the Federal Government. This report is published every two years (PDF).

Data on subsidies in the hard coal industry

The data on the amount of subsidies were taken from the 29th subsidy report of the Federal Government.

Data on concessions for electricity and energy taxes

The data on concessions for electricity and energy taxes are based on the State Aid Transparency Public Search of the European Commission.

Data on renewable energies

The data on primary energy consumption was taken from the database of the Working Group on Energy Balances: https://ag-energiebilanzen.de/10-1-Evaluation-Tables-on-the-Energy-Balance.html

Data on water withdrawal

Data on water withdrawal by federal state is based on information from the Federal Statistical Office.

Data on environmental information

Approval notices

The provision of permit notices is usually free of charge. From the approval notices, citizens can obtain concrete information on the effects on the environment approved by the authorities.

By way of example, the following notices can be viewed here:

Water law permit (...) for the discharge of saline wastewater from the Neuhof-Ellers and Werra plants into the Werra" for the company K+S Minerals and Agriculture GmbH in Philippsthal (PDF).

Data used in interactive map on natural resources

The figures on natural resources is provided by the Federal Institute for Geosciences and Natural Resources (BGR).

Quantity raw gas: Annual report -Crude oil and natural gas in the Federal Republic of Germany- by the State Office for Mining Energy and Geology, Lower Saxony https://www.lbeg.niedersachsen.de/erdoel-erdgas-jahresbericht/jahresbericht-erdoel-und-erdgas-in-der-bundesrepublik-deutschland-936.html

Furthermore, Bundesverband Erdgas, Erdöl und Geoenergie e.V. (BVEG) https://jahresbericht.bveg.de/erdgasfoerderung/

The figures on mine-site and extraction royalties is provided by the Federal Ministry of Finance.

Disclosed payment flows and quality assurance

The previously performed payment reconciliations were replaced by an alternative quality assurance procedure for the first time on a pilot basis for the 2018 reporting period. Since then, the procedure has been continued and further developed. Explanations on the procedure as well as on the selection of sectors, companies and payment flows are presented in the D-EITI report (Chapter 10). The D-EITI report also contains recommendations by the Independent Administrator for future reporting under D-EITI (Chapter 11). The alternative quality assurance procedure is carried out by an Independent Administrator (Grant Thornton Wirtschaftsprüfungsgesellschaft Düsseldorf).