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Pay water abstraction tax

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/6000017/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99129028151000
Leistungsbezeichnung I	Pay water abstraction tax
Leistungsbezeichnung II	Pay water abstraction tax
Typisierung	4 - Land: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul

Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

- §§ 91 bis 91g [Sächsisches Wassergesetz (SächsWG)](<https://www.revosax.sachsen.de/vorschrift/12868-SaechsWG>) – Wasserentnahmeabgabe
 - § 2 Satz 1 Nr. 35 [Sächsische Wasserzuständigkeitsverordnung (SächsWasserZuVO)](<https://www.revosax.sachsen.de/vorschrift/14028>)– Zuständigkeit der Oberen Wasserbehörde
 - [Sächsisches Kostenverzeichnis (SächsKVZ)](<https://www.revosax.sachsen.de/vorschrift/19330-Zehntes-Saechsisches-Kostenverzeichnis>), lfd. Nr. 100 Tarifstelle 4.7 –Wasserentnahmeabgabe
 - § 91c Sächsisches Wassergesetz (SächsWG) – Verrechnung der Wasserentnahmeabgabe

Teaser

Do you withdraw water from surface waters or groundwater? Then you have to pay a levy for this, the so-called water abstraction levy.

Volltext

Do you withdraw water from surface waters or groundwater? Then you have to pay a levy for this, the so-called water abstraction levy.

The Freistaat Sachsen levies a charge for the use of a body of water by

- Withdrawal or discharge of water from surface waters,
- Extracting, pumping, conveying and discharging groundwater.

The levy is calculated according to the origin and quantity of the water. The levy rate is 0.056 EUR/m³ for groundwater and 0.017 EUR/m³ for surface water.

You can also apply for a reduction in the water abstraction levy. The reduction amounts to

- 75 % until 31 December 2024
- 50 % until 31 December 2026
- 25 % until 31 December 2028

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The prerequisite is that the water withdrawal must be based on the state of the art and, in addition, the water withdrawal cannot be further reduced.

If you set up or expand systems for the recycling or reuse of water, the operation of which is expected to reduce the amount of water withdrawn by at least ten per cent, the expenses incurred for this can be offset against the water withdrawal levy for the three calendar years prior to commissioning the system. To do this, please submit an application for offsetting in addition to the declaration.

Erforderliche Unterlagen

To determine the water abstraction levy, it is generally sufficient for you to submit the online declaration form via Amt24. You can upload any supporting documents that may be required directly.

The same is also possible as part of the offsetting application. You can upload the following documents there, among others:

- Project description
- Proof according to checklist

Voraussetzungen

Anyone who uses the water body is obliged to pay the water abstraction levy. The Saxon State Directorate will check whether there are grounds for exemption in accordance with Section 91(2) of the Saxon Water Act (SächsWG).

The prerequisite for an application for offsetting in accordance with Section 91c SächsWG is that there is an obligation to pay the water abstraction levy and the following requirements are met:

- Expenses for the construction or expansion of facilities for the recycling or reuse of water and a
 - a reduction of at least 10 % in the quantity of water withdrawn as a result of the measures.

Kosten

Amount of the fee: Calculation according to

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- Withdrawal medium (groundwater or surface water)
- quantity of water
- rate to be used as a basis

Amount of the fee:

- for groundwater 0.056 EUR/m³
- for surface water 0.017 EUR/m³

for the notification: none

Verfahrensablauf

REPORT WATER WITHDRAWAL

You must submit the annual declaration of water withdrawal to the responsible office by 31 March of the following year without being asked to do so. Use the online service in Amt24 (see -> Online application and forms).

- The responsible office will check your tax return and determine the amount of tax.
- Any additional applications submitted (e.g. for a reduction and/or offsetting) will be taken into account in the assessment.
- You will receive a written notification of the amount of the levy for the respective assessment period.

APPLY FOR OFFSETTING

You can apply for offsetting online via Amt24 (see -> Online application and forms).

If you are unable to use the online services, the relevant forms are available on this page. Submit the signed application together with the required documents in paper form to the relevant office.

Tip: If you are not using the online service for the

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offsetting application, use the checklists and the form completion aid to ensure that the application is submitted in the correct form.

Bearbeitungsdauer**Frist**

- Submission of the declaration: by 31 March of the year following the assessment period (calendar year) •
 - Calculation period: maximum 3 previous calendar years (retroactively maximum three calendar years)
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weiterführende Informationen**Hinweise****Rechtsbehelf****Kurztext****Ansprechpunkt****Zuständige Stelle****Formulare****Ursprungsportal**
