

99129029002000, 99129029002000

Calculating and setting the wastewater levy

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/313254578/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99129029002000, 99129029002000
Leistungsbezeichnung I	Calculating and setting the wastewater levy
Leistungsbezeichnung II	Calculating and setting the wastewater levy
Typisierung	4b - Land: Regelung und Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Wasser (129)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	
Lagen Portalverbund	Abfall, Schadstoffe und Emissionen (2130100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	20.10.2020
Fachlich freigegeben durch	Lower Saxony Ministry for the Environment, Energy, Building and Climate Protection
Handlungsgrundlage	https://www.gesetze-im-internet.de/abwag/index.html#BJNR027210976BJNE001409377 https://www.gesetze-im-internet.de/whg_2009/ https://www.gesetze-im-internet.de/abwv/ https://voris.wolterskluwer-online.de/browse/document/09a905e5-4a82-3236-9404-23782c582fa2 https://www.gesetze-im-internet.de/abwag/index.html#BJNR027210976BJNE001409377 https://www.gesetze-im-internet.de/whg_2009/ https://www.gesetze-im-internet.de/abwv/ https://voris.wolterskluwer-online.de/browse/document/09a905e5-4a82-3236-9404-23782c582fa2
Teaser	Do you discharge wastewater into a body of water? Then you must pay a levy to the respective federal state. You should submit the declarations (forms) required for the assessment of the levy to the competent authority.
Volltext	In Germany, a wastewater tax is levied on the discharge of wastewater (wastewater and precipitation water) into surface waters or groundwater on the basis of federal and supplementary state law. The wastewater levy is collected by the individual federal states. Citizens - including small dischargers - and indirectly discharging companies only pay the wastewater levy indirectly (via the wastewater charge or via the local authority passing it on). Only companies that have their own wastewater treatment plant and discharge wastewater pay a wastewater levy directly to the state.
Erforderliche Unterlagen	The required documents vary depending on the wastewater and/or stormwater discharge obligation. Possible documents required for wastewater: • Declaration of discharge for small dischargers

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	• Declaration of monitoring values • Declaration of lower monitoring values and the resulting measurement results • For industrial dischargers: Application for deduction of prior pollution Possible documents required for precipitation water: • Declaration of discharge for precipitation water
Voraussetzungen	Anyone who discharges wastewater into a body of water is liable to pay the levy.
Kosten	A levy must be paid to the respective federal state for the discharge of wastewater. The amount of the levy depends on the number of pollutant units (ZSE) determined and the underlying levy rate.
Verfahrensablauf	
Bearbeitungsdauer	The processing time depends on the quality and scope of the applications and documents submitted.
Frist	The tax return must be submitted by March 31 of the year following the assessment period at the latest.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	A wastewater levy is charged in Germany for the discharge of wastewater (wastewater and rainwater) into surface waters or groundwater.
Ansprechpunkt	Responsibility lies with the district and the independent city.
Zuständige Stelle	• As a rule, the lower water authorities are responsible for collecting the wastewater levy: districts, independent and large independent cities, Hannover

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	region • In certain cases, the Lower Saxony State Agency for Water Management, Coastal Defence and Nature Conservation (NLWKN) is responsible for collecting the water abstraction charge
Formulare	The names and designs of the individual forms vary from state to state. Generally speaking, the following declarations/forms are available. • Declaration of discharge for precipitation water • Declaration of discharge for small dischargers • Declaration of monitoring values (§ 6 para. 1 AbwAG) • Declaration of lower monitoring values (§ 4 Para. 5 AbwAG) • For industrial dischargers: Application for deduction of preload (§ 4 para. 3 AbwAG) • If applicable, link to the aforementioned forms: Federal state specific • Online procedure possible: Federal state specific
Ursprungsportal	Abwasserabgabe berechnen und festsetzen, Calculating and setting the wastewater levy