

99129029002000

# Sewage Charge Fixing

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000011666/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99129029002000
Leistungsbezeichnung I	Sewage Charge Fixing
Leistungsbezeichnung II	Calculate and set waste water tax
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Company water discharges</div> , <div lang="en-x-mtfrom-de">Wastewater tax law</div>, <div lang="en-x-mtfrom-de">Sewage discharge</div>, <div lang="en-x-mtfrom-de">Sewage discharge - sewage disposal</div>, <div lang="en-x-mtfrom-de">Fee for sewage discharges</div>, <div lang="en-x-mtfrom-de">Wastewater Tax Act</div>, <div lang="en-x-mtfrom-de">Deliberation AG</div>, <div lang="en-x-mtfrom-de">sewage discharges into the water body</div>
Leistungstyp	
Leistungsgruppierung	

Modul	Sachverhalt
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.10.2023
Fachlich freigegeben durch	
Handlungsgrundlage	<p>[Section 6 Paragraph 1 Wastewater Taxes Act (AbwAG)](<a href="https://www.gesetze-im-internet.de/abwag/___6.html">https://www.gesetze-im-internet.de/abwag/___6.html</a>)</p> <p>[§ 4 Para. 5 Wastewater Taxes Act (AbwAG)](<a href="https://www.gesetze-im-internet.de/abwag/___4.html">https://www.gesetze-im-internet.de/abwag/___4.html</a>)</p> <p>[Section 11 Paragraph of the Wastewater Taxes Act (AbwAG)](<a href="https://www.gesetze-im-internet.de/abwag/___11.html">https://www.gesetze-im-internet.de/abwag/___11.html</a>)</p> <p>[Section 10 Paragraphs 3 and 4 Wastewater Taxes Act (AbwAG)](<a href="https://www.gesetze-im-internet.de/abwag/___10.html">https://www.gesetze-im-internet.de/abwag/___10.html</a>)</p> <p>[§ 7 Hamburg Law for the Implementation of the Wastewater Taxes Act (HmbAbwAG)](<a href="https://www.landesrecht-hamburg.de/bsha/document/jlr-AbwAGAGHA1988rahmen">https://www.landesrecht-hamburg.de/bsha/document/jlr-AbwAGAGHA1988rahmen</a>)</p> <p>[Water Resources Act (WHG)](<a href="https://www.gesetze-im-internet.de/whg_2009/">https://www.gesetze-im-internet.de/whg_2009/</a>)</p> <p>[Wastewater Ordinance (AbwV)](<a href="https://www.gesetze-im-internet.de/abwv/">https://www.gesetze-im-internet.de/abwv/</a>)</p>
Teaser	If you discharge wastewater into a body of water, you must pay a tax under certain conditions. To calculate the levy, you may need to submit data and associated documents to the responsible authority.
Volltext	<p>If you discharge wastewater (dirty water and rainwater) into a body of water or allow it to seep into the subsoil, you must pay a tax (wastewater tax) under certain conditions.</p> <p>The amount of the wastewater tax depends on the</p>

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harmfulness of the wastewater. The harmfulness of certain pollutants and groups of pollutants is determined in harmful units. The assessment of the pollutants and pollutant groups to determine the pollutant units as well as the threshold values are listed in the appendix to the Wastewater Taxes Act.

How many and which units of damage must be taken into account when calculating the wastewater tax you have to pay is determined by the stipulations in the notice that allows you to discharge wastewater (permission under water law).

**Erforderliche Unterlagen**

- Explanation of monitoring values
  - Explanation of lower monitoring values or a lower amount of wastewater as well as the associated measurement results
  - Explanation for small introductions
  - Application for deduction of previous charges
  - Declaration for the offsetting of the wastewater levy as well as the associated evidence of expenses incurred for the construction or expansion of wastewater treatment plants and wastewater plants

**Voraussetzungen**
**Kosten**

The levy amount depends on the amount of the determined number of damage units (ZSE) and the applicable levy rate. There are no additional administration fees.

**Verfahrensablauf**

You submit the information and documents necessary for the determination to the responsible authority in a timely manner. The responsible authority will check your information and determine the levy amount. Information about the amount you have to pay will be communicated to you by the responsible authority in a written notice.

**Bearbeitungsdauer**

The wastewater tax is calculated and determined after the end of the respective assessment period (usually a calendar year). The processing time depends on the quality and scope of the data and documents submitted.

**Frist**

If the notice does not contain any specifications for

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determining the damage units, you must submit the necessary data and associated documents (declaration) to the responsible authority at least one month before the start of the assessment period. The assessment period is the calendar year. For small discharges (dirty water from households and similar dirty water of less than 8 cubic meters per day), you must submit the data required to determine the pollutant units and the associated documents (declaration) to the responsible authority by March 31 at the latest for the past calendar year. The amount of the wastewater tax should be an incentive for you to take better cleaning measures. The wastewater levy can be reduced under certain conditions if you declare to the responsible authority at least 2 weeks before the requested period that you will comply with lower monitoring values or a smaller amount of wastewater than specified in the notice.

## weiterführende Informationen

<https://www.hamburg.de/fhh-permalink/140740>  
<https://www.hamburg.de/fhh-permalink/140740>

## Hinweise

If you do not fulfill your reporting obligation, the responsible authority may calculate the damage units from the highest measurement result of the official monitoring. If there are no results from official monitoring, the responsible authority may estimate the values.

When calculating the number of harmful units for small discharges (less than 8 m<sup>3</sup> per day of dirty water from households or similar dirty water), the amount of dirty water that is treated in a wastewater treatment plant that at least corresponds to the state of the art is not taken into account. For small discharges from wastewater treatment plants that do not correspond to the state of the art, the wastewater tax is collected by Hamburger Wasserwerke GmbH (HWW) with the water bill.

Furthermore, under certain conditions, the expenses you incur for the construction or expansion of wastewater treatment plants and wastewater plants can be offset against the wastewater tax you have to pay.

Modul	Sachverhalt
Rechtsbehelf	contradiction
Kurztext	<ul style="list-style-type: none"> <li>• Calculate and set wastewater charges <ul style="list-style-type: none"> <li>• Anyone who discharges wastewater into a body of water or allows it to seep into the subsoil is generally liable to pay the tax <ul style="list-style-type: none"> <li>• mostly commercial businesses, industrial companies, private households, water associations or wastewater associations</li> <li>• Wastewater is dirty water and rainwater</li> <li>• The wastewater tax must be paid every calendar year</li> <li>• The calculation of the wastewater levy is usually based on the provisions set out in the notice (water permit) which also permitted the discharge of wastewater</li> <li>• Under certain conditions, the amount of the wastewater levy can be reduced after “declaring” the values specified in the notice <ul style="list-style-type: none"> <li>• by the initiator or</li> <li>• after offsetting the wastewater tax against expenses (e.g. for wastewater treatment plants)</li> <li>• Declarations and evidence must be submitted by the discharger to the responsible authority within certain deadlines</li> </ul> </li> </ul> </li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	Authority for the Environment, Climate, Energy and Agriculture
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)