

99129029239000, 99129029239000

Reduce wastewater discharge

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/395430889/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99129029239000, 99129029239000
Leistungsbezeichnung I	Reduce wastewater discharge
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Wasser (129)
Verrichtungskennung	Verrechnung (239)
SDG-Informationsbereich	Recycling und Abfallentsorgung
Lagen Portalverbund	Abfall, Schadstoffe und Emissionen (2130100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.05.2021

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of the Environment, Energy, Food and Forestry in Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/abwag/ https://www.gesetze-im-internet.de/whg_2009/ https://www.gesetze-im-internet.de/abwv/ https://www.gesetze-im-internet.de/vwgo/_68.html https://www.gesetze-im-internet.de/abwag/_12a.html https://www.gesetze-im-internet.de/abwag/ https://www.gesetze-im-internet.de/whg_2009/ https://www.gesetze-im-internet.de/abwv/ https://www.gesetze-im-internet.de/vwgo/_68.html https://www.gesetze-im-internet.de/abwag/_12a.html
Teaser	For the discharge of waste water into surface water or groundwater, a wastewater charge is levied in Germany. If certain conditions are met, the waste water levy can be offset against investments made for the implementation of measures.
Volltext	They discharge wastewater into a body of water and have investments for: • the construction/extension of waste water treatment plants/rainwater relief plants, or • the construction/extension of facilities which serve to fulfil the conditions for the exemption from the supply of rainwater, or • the connection of one waste water treatment plant to another, or • the connection of small dischargers to a waste water treatment plant effected? Then they can offset this against the wastewater charge to be paid or already paid to the respective federal state if all necessary conditions are met. This leads to a reduction in the amount of the levy to be paid or to the reimbursement of any amount of levy already paid. The expenses incurred may be offset against the total levy due for this plant in the three years preceding the commissioning of the plant. The billing period is

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determined to the day. Offsetting of the increased part of the waste water charge due to an exceedance of a monitoring value is ruled out. You must apply to the competent authority for the settlement of the expenses incurred on the corresponding forms. The competent authority is happy to help with any questions that arise and, if necessary, demands further documents or evidence of the clearing measure to

Erforderliche Unterlagen

The required documents vary depending on the billing options for wastewater and/or rainwater.

Possible required documentation for waste water:

- Settlement declaration/request for reimbursement according to § 10 Abs. 3 AbwAG
-Abwasserbehandlungsanlage – (incl. proof of expenses)
- Settlement declaration/request for reimbursement according to § 10 Abs. 4 AbwAG -Sewage plant, collection channel, small discharge – (incl. proof of expenses)
- Notification of commissioning of a wastewater plant in the case of settlement declarations/request for reimbursement in accordance with § 10 para. 3, 4 AbwAG (incl. proof of expenses)

Possible required documents for rainwater:

- Settlement declaration/request for reimbursement for polluted rainwater (separation sewerage, mixed sewerage) (incl. proof of expenses)

Voraussetzungen

An application for set-off presupposes that the taxpayer has to pay or has already paid a levy during the accounting period and has incurred expenses.

Kosten

The amount of the chargeable amount depends on the amount of the waste water levy attributable to the billing period and the amount of the expenses. There are no fees/expenses for processing the application.

Verfahrensablauf
Bearbeitungsdauer

The processing time depends on the quality and scope

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	of the submitted application and documents.
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	An objection may be lodged against the waste water tax notice within one month of notification. The objection has no suspensive effect.
Kurztext	• Waste water levy Billing • investments are affected: the construction/extension of waste water treatment plants/rainwater relief plants, or the construction/extension of facilities which serve to fulfil the conditions for the exemption from the supply of rainwater, or the connection of one waste water treatment plant to another, or the connection of small dischargers to a waste water treatment plant • Requirements must be met • country-specific responsibility
Ansprechpunkt	
Zuständige Stelle	
Formulare	The designation and execution of the individual forms differs in the individual federal states. In general terms, there are the following declarations/forms. • Settlement declaration for waste water • Declaration of settlement for rainwater
Ursprungsportal	Reduce wastewater discharge, Abwasserabgabe reduzieren