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Calculating and setting the wastewater levy

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/197821839/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99129029002000, 99129029002000
Leistungsbezeichnung I	Calculating and setting the wastewater levy
Leistungsbezeichnung II	Calculating and setting the wastewater levy
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Wasser (129)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Recycling und Abfallentsorgung
Lagen Portalverbund	Abfall, Schadstoffe und Emissionen (2130100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	05.10.2020
Fachlich freigegeben durch	Ministry for the Environment, Energy, Food and Forestry Rhineland-Palatinate
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://www.gesetze-im-internet.de/abwag/index.html#BJNR027210976BJNE001409377 https://www.gesetze-im-internet.de/whg_2009/ https://www.gesetze-im-internet.de/abwv/ http://landesrecht.rlp.de/jportal/?quelle=jlink&query=A bwAGAG+RP&psml=bsrlpprod.psml http://landesrecht.rlp.de/jportal/?quelle=jlink&query=WasG+RP&psml=bsrlpprod.psml https://www.gesetze-im-internet.de/ao_1977/ http://landesrecht.rlp.de/jportal/?quelle=jlink&query=A bwAGAG+RP&psml=bsrlpprod.psml http://landesrecht.rlp.de/jportal/?quelle=jlink&query=WasG+RP&psml=bsrlpprod.psml https://www.gesetze-im-internet.de/ao_1977/
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. The state of Rhineland-Palatinate has developed the specialist application "eAbwAG" for the submission of declarations and notifications according to the wastewater levy laws, which has been mandatory since 2016.
Erforderliche Unterlagen	The required documents vary depending on the wastewater and/or stormwater discharge obligation.

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Possible documents required for wastewater:

- Declaration of discharge for small dischargers
- 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
- User account in the specialist application "eAbwAG" (as this is mandatory to use)
- Applications for exemption from charges for stormwater discharges
- Flowsheet
- Documents on the application for deduction of the previous charge

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.

On request, exemption from charges may be granted for stormwater discharges.

Verfahrensablauf
Bearbeitungsdauer

The processing time depends on the quality and scope of the applications and documents submitted. In principle, the processing time is 3 months. • Processing time may depend on when subsequent documents are submitted • Determination period: 3 years • -If no tax assessment can be issued for the current calendar year by 10.12., an advance payment should be determined.

Frist

Persons liable to pay the levy for precipitation water

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and/or small discharges should submit an annual declaration of levy to the competent authority. • Declarations of monitoring values must be submitted at least 1 month before the start of the assessment period (calendar year) • Declarations of lower values must be submitted 2 weeks before the requested period Taxpayers for rainwater and/or small discharges must submit the relevant declarations and associated documents no later than 3 months before the end of the assessment year (calendar year).

weiterführende Informationen
Hinweise

https://wasser.rlp-umwelt.de/servlet/is/1197/Erlaeuterungen_LAbwAG.pdf?command=downloadContent&filename=Erlaeuterungen_LAbwAG.pdf
https://wasser.rlp-umwelt.de/servlet/is/1197/Erlaeuterungen_LAbwAG.pdf?command=downloadContent&filename=Erlaeuterungen_LAbwAG.pdf

Rechtsbehelf
Kurztext

A wastewater levy is charged in Germany for the discharge of wastewater (wastewater and rainwater) into surface waters or groundwater.

Ansprechpunkt
Zuständige Stelle

The competent authority is determined by the regulations of the individual federal states.

Responsibility in Rhineland-Palatinate lies with the Structural and Approval Directorate North and the Structural and Approval Directorate South.

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

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of preload (§ 4 para. 3 AbwAG)

- If applicable, link to the aforementioned forms:
Federal state specific
- Online procedure possible: Federal state specific

Form names:

- Declaration for precipitation water: NW 1, NW2
- Declaration of submission for small dischargers: KE
- Declaration of monitoring values: E 1
- Explanation of lower monitoring levels: E 2
- Request for deduction of previous charge: E 3

Online procedure: yes, mandatory since 2016

Written form required: no

Personal appearance: no

Ursprungsportal

Calculating and setting the wastewater levy,
Abwasserabgabe berechnen und festsetzen