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Reduce wastewater levy

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/242231946/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99129029239000, 99129029239000
Leistungsbezeichnung I	Reduce wastewater levy
Leistungsbezeichnung II	Reduce wastewater levy
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	fachlich freigegeben (gold)
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 und Umweltschutz (2130000)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.05.2021

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Fachlich freigegeben durch	Ministry for 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://landesrecht.rlp.de/bsrp/document/jlr-AbwAGA-GRPV7P10 https://landesrecht.rlp.de/bsrp/document/jlr-WasGRP2015rahmen https://landesrecht.rlp.de/bsrp/document/jlr-AbwAGA-GRPV7P10 https://landesrecht.rlp.de/bsrp/document/jlr-AbwAGA-GRPV7P10 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://landesrecht.rlp.de/bsrp/document/jlr-AbwAGA-GRPV7P10 https://landesrecht.rlp.de/bsrp/document/jlr-WasGRP2015rahmen https://landesrecht.rlp.de/bsrp/document/jlr-AbwAGA-GRPV7P10 https://landesrecht.rlp.de/bsrp/document/jlr-AbwAGA-GRPV7P10
Teaser	A wastewater levy is charged in Germany for the discharge of wastewater into surface waters or groundwater. If certain conditions are met, the wastewater levy can be offset against investments made for the implementation of measures.
Volltext	<p>You discharge wastewater into a body of water and have investments for</p> <ul style="list-style-type: none"> • the construction/extension of wastewater treatment plants/rainwater discharge plants or • the construction/extension of facilities that serve to fulfill the requirements for the exemption from the charge for precipitation water or • the connection of one wastewater treatment plant to

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another or

- the connection of small dischargers to a wastewater treatment plant

made?

Then you can offset these against the wastewater levy to be paid or already paid to the respective federal state if all the necessary requirements are met. This leads to a reduction in the levy amount to be paid or to the reimbursement of a levy amount already paid.

The expenses incurred can be offset against the total levy owed for this system in the three years prior to commissioning. The offsetting period is determined on a daily basis. The increased part of the wastewater charge - due to a monitoring value being exceeded - cannot be offset. You must apply for the offsetting of the expenses incurred on the relevant forms at the responsible office. The responsible office will be happy to help with any questions that may arise and may request further documents or proof of the offsetting measure.

The state of Rhineland-Palatinate has developed the specialist application "eAbwAG" for submitting declarations and notifications in accordance with the wastewater levy laws, which has been mandatory since 2016.

Erforderliche Unterlagen

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

Possible documents required for wastewater:

- Declaration of settlement/request for reimbursement in accordance with § 10 Para. 3 AbwAG - wastewater treatment plant - (incl. proof of expenditure)
- Declaration of settlement/request for reimbursement in accordance with § 10 Para. 4 AbwAG - wastewater treatment plant, collector sewer, small discharge - (incl. proof of expenditure)
- Notification of commissioning of a wastewater treatment plant in the case of billing declarations/requests for reimbursement in

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	<p>accordance with § 10 Para. 3, 4 AbwAG (incl. proof of expenses)</p> <ul style="list-style-type: none"> • User account in the specialist application "eAbwAG" (as this is mandatory) • If applicable, proof of reduction of the discharge water volume and discharge load for offsetting in accordance with § 10 Para. 4 AbwAG <p>Possible documents required for precipitation water:</p> <ul style="list-style-type: none"> • Declaration of settlement/request for reimbursement for polluted rainwater (separate sewer system, combined sewer system) in accordance with § 6 Para. 6 LAbwAG
Voraussetzungen	An application for offsetting presupposes that the taxable person has to pay or has already paid a tax in the offsetting period and has incurred expenses.
Kosten	The amount that can be offset depends on the amount of the wastewater levy attributable to the billing period and the amount of the expenses. There are no fees/expenses for processing the application.
Verfahrensablauf	<ul style="list-style-type: none"> • Authority explains the billing procedure to the user and refers to the electronic submission of the corresponding application. • User already has an account for the specialized procedure eAbwAG • Authority checks the digitally submitted offsetting declaration; requests additional documents if necessary • User submits additional documents • Authority checks subsequently submitted documents • Authority calculates the amount of the levy to be offset/reimbursed, taking into account the submitted and verified expenses • User receives notification of settlement • User pays the non-offsettable wastewater levy if applicable/user receives a refund
Bearbeitungsdauer	The processing time is generally 3 months and depends on the quality and scope of the application and documents submitted. The processing time may depend on when additional documents are submitted.

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Frist	The offsetting can be declared by the taxpayer as soon as he has incurred expenses for the measure. If the levy has already been paid, this is a repayment claim. In these cases, the offsetting must be requested by the taxpayer by the end of the second year following the year in which the expenses were incurred.
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	An objection to the wastewater charge notice may be lodged within one month of notification. The objection has no suspensive effect.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	The responsible body is determined by the regulations of the individual federal states. In Rhineland-Palatinate, the Structural and Approval Directorate North and South is responsible.
Formulare	<p>The designation and design of the individual forms differs in the individual federal states. Generally speaking, the following declarations/forms are available.</p> <ul style="list-style-type: none"> • Declaration of settlement for wastewater • Declaration of settlement for rainwater <p>Form designations in Rhineland-Palatinate:</p> <ul style="list-style-type: none"> • Declaration of settlement/request for reimbursement in accordance with § 10 Para. 3 AbwAG - wastewater treatment plant -: VE1 • Declaration of settlement/request for reimbursement pursuant to § 10 para. 4 AbwAG - wastewater treatment plant, collector sewer, small discharge -: VE2

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	<ul style="list-style-type: none"> • Declaration of settlement/request for reimbursement in accordance with § 6 Para. 6 LAbwAG - Contaminated rainwater (separate sewer system, combined sewer system) -: VE3 • Notification of commissioning of a wastewater treatment plant in the event of billing/request for reimbursement in accordance with § 10 Para. 3, 4 AbwAG, § 6 Para. 6 LAbwAG <p>Online procedure: yes, mandatory since 2016</p> <p>Written form required: no</p> <p>Personal appearance: no</p>
Ursprungsportal	Abwasserabgabe reduzieren, Reduce wastewater levy