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Heruntergeladen am 06.06.2025 https://fimportal.de/xzufi-services/107112/L100042

Modul	Sachverhalt
Leistungsschlüssel	99129029000000, 99129029239000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Wastewater levy; submission of a declaration to determine or apply for offsetting for large-scale discharges and precipitation water
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	





Modul	Sachverhalt
Fachlich freigegeben am	30.01.2025
Fachlich freigegen durch	Bayerisches Staatsministerium für Umwelt und Verbraucherschutz (Bavarian State Ministry of the Environment and Consumer Protection)
Handlungsgrundlage	https://www.gesetze-bayern.de/Content/Document/BayVwV97326 https://www.gesetze-bayern.de/Content/Document/Ba
	yVwV97326
	https://www.gesetze-bayern.de/Content/Document/BayAbwAG-G3
	https://www.gesetze-bayern.de/Content/Document/BayAbwAG-G3
	http://www.gesetze-im-internet.de/abwag/
	http://www.gesetze-im-internet.de/abwag/
	https://www.gesetze-im-internet.de/abwv/index.html https://www.gesetze-im-internet.de/abwv/index.html
Teaser	The discharge of treated wastewater and precipitation water is subject to a levy. If the charge is not determined via the limit values specified in the water law notice, the party liable to pay the charge can declare this to the responsible authority.
Volltext	A wastewater levy is charged for the discharge of wastewater into a body of water or its disposal underground.
	The amount of the wastewater levy depends on the harmfulness of the wastewater and is intended to create an incentive for better purification measures.
	In principle, anyone who discharges wastewater into a body of water or allows it to seep into the ground is liable to pay wastewater tax. Wastewater is wastewater and rainwater. Charges are payable for these three areas:
	Charge for large dischargesLevy for precipitation waterCharge for small discharges





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	The district administrative authorities are responsible for setting the levy.
	While the wastewater levy for large-scale discharges and precipitation water is part of the operating costs of the municipal wastewater disposal plant, the respective municipality is liable to pay the levy for discharges from households of less than 8 m3/d of wastewater per day (small-scale dischargers), which then passes the levy on to the residents concerned by means of the "passing-on statutes" (more on this under "Related topics").
	If the levy is not determined on the basis of the notice pursuant to Section 4 (1) to (3) of the Wastewater Levy Act, the party liable to pay the levy must provide the information required for the decision and submit the relevant documents to the competent authority.
	Expenses incurred for the construction or expansion of plants or facilities can be offset against the levy if a corresponding declaration is submitted.
Erforderliche Unterlagen	 The information in the declaration must be substantiated, if necessary.
	For the purpose of verification, the district administrative authority may require the submission of expert opinions and confirmations by an auditor.
Voraussetzungen	The declarations for the assessment of the wastewater levy must be submitted by the operator of a wastewater treatment plant (large-scale discharger) (e.g. companies or municipalities).
	An application for offsetting requires that the party liable to pay the levy has to pay or has already paid a levy in the offsetting period and has incurred expenses.
Kosten	none
Verfahrensablauf	The declarations and applications in accordance with the Administrative Regulation on the Wastewater Charges Act and the Bavarian Act on the Implementation of the Wastewater Charges Act





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	(VwVBayAbwAG) can be submitted by the operator of the wastewater treatment plant using the forms provided or via the DABay internet application (see "Online procedure").
	The district administrative authority sends the forms or requests the operator of the wastewater treatment plant to submit a declaration via DABay.
	The competent district administrative authority then determines the wastewater levy according to the data submitted and issues a decision. This is sent to the applicant in writing.
	If necessary, the district administrative authority consults the responsible water management authority (or the DABay Internet application) and asks it to monitor compliance with the declared values and to report any findings.
Bearbeitungsdauer	
Frist	In the case of a declaration of compliance with lower values compared to the assessment notice, the declaration must be submitted by November 30 before the start of the assessment period (= next calendar year). In the case of a declaration period of less than one year or in the current year, the declaration must be submitted to the competent district administrative authority at least 2 weeks before the declaration period.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	An appeal may be lodged against the wastewater levy notice within one month of notification. The appeal has no suspensive effect.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	





Modul	Sachverhalt
Formulare	
Ursprungsportal	BayernPortal, BayernPortal