



# JOURNAL OF LAWS OF THE REPUBLIC OF POLAND

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Item 1852

**ACT  
of 13 July 2023**

**amending the Act on the management of packaging and packaging waste  
and certain other acts<sup>1), 2), 3)</sup>**

**Article 1.** The Act of 13 June 2013 on the Management of Packaging and Packaging Waste (Journal of Laws of 2023, item 1658) shall be amended to read as follows:

- 1) in Article 1, a comma shall be added at the end in paragraph 1 point 4, and point 5 shall be added and read as follows:  
‘5) the principles of operation of the deposit system in the management of packaging and packaging waste’;
- 2) Article 6(3)(1) shall read as follows:  
‘1) achieving the required recycling rates of packaging waste, the weight share of recycled plastics, the rates of separate collection of packaging and packaging waste, the payment of the product fee and documents confirming the recycling of packaging waste, the export of packaging waste and the intra-Community supply of packaging waste.’;
- 3) in Article 7(2) after the phrase ‘in Art. 35(1)’ the phrase ‘or (1a)’ shall be added;
- 4) in Article 8:
  - a) point 6a shall be added after point 6 reading as follows:  
‘6a) deposit – shall be understood to mean a specific amount of money collected at the time of sale of a beverage product in single-use or re-usable beverage packaging, as referred to in Annex 1a to the Act, from the end-user of that beverage and refunded at the time of return of the packaging covered by the deposit system or of a packaging waste generated from the packaging covered by the deposit system, respectively.’;
  - b) in point 7(a), the tenth indent shall be added and read as follows:  
‘– which is a representing entity.’;
  - c) point 10a shall be added after point 10 reading as follows:  
‘10a) sales area – shall be understood to mean the sales area as defined in Article 2(19) of the Act of 27 March 2003 on land use planning and zoning (Journal of Laws of 2023, items 977, 1506, 1597, and 1688).’;
  - d) point 13a shall be added after point 13 reading as follows:  
‘13a) a deposit system – shall be understood to mean a system in which at the time of selling beverage products in single-use or re-usable beverage packaging, as referred to in Annex 1a to the Act, a deposit is collected, which is then refunded to the end-user at the time of return of the packaging covered by the deposit system or of a packaging waste generated from the packaging covered by the deposit system, respectively.’;

<sup>1</sup> For the matter covered by it, this Act implements Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment (OJ EU L 155, 12.6.2019, p. 1).

<sup>2</sup> This Act amends the following acts: the Act of 13 September 1996 on the maintenance of cleanliness and order in municipalities, the Act of 11 March 2004 on the tax on goods and services, the Act of 24 April 2009 on batteries and accumulators, the Act of 14 December 2012 on waste, and the Act of 11 September 2015 on waste electrical and electronic equipment.

<sup>3</sup> This Act was notified to the European Commission on 7 June 2023 under the number 2023/351/PL pursuant to § 4 of the Regulation of the Council of Ministers of 23 December 2002 on the functioning of the national system of notification of norms and legal acts (Journal of Laws, item 2039 and Journal of Laws of 2004, item. 597) which implements the provisions of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification) (OJ EU L 241, 17.9.2015, p. 1).

e) point 15c shall be added after point 15b reading as follows:

‘15c) end user – shall be understood to mean a user of beverage products in single-use or re-usable beverage packaging, as referred to in Annex 1a to the Act, who purchases those products for consumption by themselves or by others, and not for resale;’

f) the following points 21a and 21b shall be added and shall read:

‘21a) entrepreneur placing on the market products in beverage packaging – shall be understood to mean an entrepreneur engaged in an economic activity in the area of placing on the market beverage products in single-use or re-usable beverage packaging, as referred to in Annex 1a to the Act, excluding direct sales consisting in the supply of beverages in packaging by an entrepreneur placing directly on the market products in beverage packaging;

21b) entrepreneur placing directly on the market products in beverage packaging – shall be understood to mean an entrepreneur engaged in an economic activity in the area of placing on the market beverage products in re-usable beverage packaging, as referred to in item 3 of Annex 1a to the Act, which exclusively carries out direct sales in the course of which the entrepreneur placing directly on the market products in beverage packaging supplies beverages in packaging to a location agreed upon between the entrepreneur placing products on the market and the buyer, and the same entrepreneur placing products on the market collects packaging left after products of the same type placed on the market by the same entrepreneur placing products on the market;’

g) in point 23(c), in the first and second indents, the word ‘commercial’ shall be replaced with the word ‘sales’;

5) in Article 21 paragraph 3 shall be repealed;

6) Article 21a shall read as follows:

‘Article 21a. 1. The entrepreneur placing on the market products in beverage packaging shall achieve rates of separate collection of packaging and packaging waste at least as specified in Annex 1a to the Act. Only packaging and packaging waste separately collected under the deposit system shall be included in the achieved separate collection rates.

2. The entrepreneur placing directly on the market products in beverage packaging shall achieve rates of separate collection of packaging at least as specified in item 3 of Annex 1a to the Act.

3. As regards the packaging referred to in items 1 and 2 of Annex 1a to the Act, the rate of separate collection of packaging waste in a given calendar year shall be the value of the weight of separately collected packaging waste generated from the said packaging in a given year divided by the weight of that packaging placed on the market in a given year, expressed as a percentage.

4. As regards the packaging referred to in item 3 of Annex 1a to the Act, the rate of separate collection of packaging in a given calendar year shall be the amount of deposit refunded in a given year divided by the amount of the deposit collected in a given year under the deposit system, expressed as a percentage.

5. The weight of packaging waste generated from the packaging referred to in Annex 1a to the Act and collected in a given year shall be determined on the basis of the quantitative and qualitative records referred to in Article 66 of the Act of 14 December 2012 on waste, kept by entities collecting packaging waste from retail and wholesale outlets and from other points where packaging and packaging waste covered by the deposit system is collected.

6. The weight of separately collected packaging waste generated from the packaging referred to in item 1 of Annex 1a to the Act, shall include the weight of the caps and lids attached to such packaging.

7. The weight of separately collected packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act, and from the packaging referred to in item 3 of that Annex, shall not include the weight of any residues, meaning also the weight of other materials and substances present inside and outside such waste or packaging, respectively.

8. The weight of separately collected packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act, and from the packaging referred to in item 3 of that Annex, shall include the weight of labels and adhesives, provided that it was also included in the weight of the packaging placed on the market.

9. Packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act shall be considered as separately collected if they have been collected for recycling, separately from other waste.

10. The weight of packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act, collected separately in accordance with paragraph 9, shall be calculated at the location where it is collected or at the exit of the sorting operation.

11. Where the weights of packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act, collected selectively in accordance with paragraph 9, cannot be calculated in the manner referred to in

paragraph 10, the weight of such waste shall be calculated as the product of the number of particular waste items and the conversion factors that take into account:

1. the weight of packaging of each size, the type of material, and the losses occurred during consecutive sorting operations;
  2. the type of polymer from which the packaging, lids and caps are made – for plastic packaging.’;
- 7) a second sentence shall be added in Article 22(1) reading as follows:  
‘As regards an entrepreneur placing on the market products in beverage packaging and an entrepreneur placing directly on the market products in beverage packaging, the records shall also include information on the number and capacity of the packaging in which the entrepreneur has placed the beverage products on the market, broken down into the types of packaging referred to in Annex 1a to the Act.’;
- 8) in Article 23:
- a) paragraph 3a shall read as follows:  
‘3a. The document referred to in paragraph 3 shall be drawn up through an individual PDB account.’;
  - b) in paragraph 11 the phrase ‘records concerning waste’ shall be replaced by the word ‘records’;
- 9) in Article 34:
- a) in paragraph 1 after the phrase ‘Article 21a(1)’ the phrase ‘and (2)’ shall be added,
  - b) paragraph 2c shall read as follows:  
‘2c. An entrepreneur placing on the market products in beverage packaging which has not concluded the agreement referred to in Article 40h(3) and failed to comply with the obligation referred to in Article 21a(1), shall pay a product fee calculated separately for the individual types of packaging in respect of the non-achieved required rates of separate collection of the packaging and packaging waste referred to in Annex 1a to the Act.’;
  - c) paragraphs 2d to 2f shall be added after paragraph 2c reading as follows:  
‘2d. An entrepreneur placing directly on the market products in beverage packaging, which has not concluded the agreement referred to in Article 40h(3) and failed to comply with the obligation referred to in Article 21a(2), shall pay the product fee.  
2e. Where an entrepreneur placing on the market products in beverage packaging, which has concluded the agreement referred to in Article 40h(3), failed to comply with the obligation referred to in Article 21a(1), the entrepreneur placing products on the market and the representing entity which runs the deposit system that was joined by the entrepreneur placing products on the market shall pay a product fee calculated separately for the individual types of packaging – each at 50 %.  
2f. Where an entrepreneur placing directly on the market products in beverage packaging, which has concluded the agreement referred to in Article 40h(3), failed to comply with the obligation referred to in Article 21a(2), the entrepreneur placing products on the market and the representing entity which runs the deposit system that was joined by the entrepreneur placing products on the market shall pay a product fee – each at 50 %.’;
- 10) in Article 35:
- a) paragraph 1a shall be added after paragraph 1 reading as follows:  
‘1a. In the event of a failure to comply with the obligation set out in Article 21a(1) or (2), the maximum rate of product fee for packaging shall be PLN 25 per 1 kg.’;
  - b) paragraph 2 shall read as follows:  
‘2. The minister competent for climate matters, acting in consultation with the minister competent for economy, shall determine, by means of a regulation, the rates of product fees for the individual types of packaging, considering the negative environmental impact of packaging and of packaging waste generated from such packaging and the costs of their management, and taking into account the fact that the product fee should provide an incentive for recycling the packaging waste and for separate collection of the packaging and packaging waste.’;
- 11) in Article 37(1), after the phrase ‘an entrepreneur placing on the market products in packaging’ a comma shall be inserted and the following phrase shall be added: ‘an entrepreneur placing on the market products in beverage packaging, an entrepreneur placing directly on the market products in beverage packaging, a representing entity’;
- 12) chapter 6b shall be added after chapter 6a reading as follows:

‘Chapter 6b  
Deposit system

Article 40g. 1. The deposit system:

- 1) shall cover the territory of the country;
  - 2) shall guarantee universal and equal access for end-users, taking into account regulations concerning the participation in the deposit system of retail and wholesale outlets due to their sales area;
  - 3) shall ensure universal and equal access for entrepreneurs placing on the market products in beverage packaging, entrepreneurs placing directly on the market products in beverage packaging, retail and wholesale outlets and other points where packaging and packaging waste covered by the deposit system is collected, regardless of their surface area;
  - 4) shall not require presentation of any proof of purchase of a product in beverage packaging covered by the deposit system for refund of the deposit collected.
2. The deposit system shall be operated by a representing entity which fulfils all of the following conditions:
- 1) is a joint stock company with a registered office in the territory of the country, established by entrepreneurs placing on the market products in beverage packaging or by entrepreneurs placing directly on the market products in beverage packaging, or by employers' associations or commercial chambers representing such entrepreneurs;
  - 2) its shareholders are exclusively the entities referred to in point 1;
  - 3) complies with the obligations laid down in the Act, and allocates income earned in the course of the economic activity exclusively for statutory purposes;
  - 4) conducts exclusively activities related to the management of packaging and packaging waste and to the organisation and operation of a deposit system;
  - 5) holds the authorisation referred to in Article 40j(1);
  - 6) has the share capital referred to in paragraph 3.
3. The share capital of the representing entity shall be at least PLN 5,000,000.
4. The share capital of the representing entity shall not:
- 1) be raised through an open subscription;
  - 2) originate from a loan or credit, or be encumbered in any way.
5. The share capital of the representing entity shall be covered in full with a cash contribution and paid in full prior to entering this entity into the National Court Register.
6. The representing entity:
- 1) shall maintain equity in an amount equal to at least half of the share capital referred to in paragraph 3, deposited in a separate bank account or in the form of a term deposit, or
  - 2) shall hold a bank guarantee or a suretyship, the guarantor of which is a financial institution authorised to guarantee customs debts or a financial institution with a registered office in the territory of an EU Member State, for an amount equal to at least half of the share capital referred to in paragraph 3.
7. The shares of the representing entity may only be registered shares and shall not be converted into bearer shares.
8. The representing entity shall not issue privileged shares.
9. The representing entity shall have the right to own waste generated from the packaging referred to in Annex 1a to the Act, collected under the deposit system.
10. If more than one deposit system are operated, the representing entities operating those systems shall establish, by means of an agreement which shall be concluded in writing or else shall be null and void, the conditions for settling the collected and refunded deposit and for settling and replacing the packaging or packaging waste collected under their deposit systems. The agreement shall be concluded before the day when the operation of each subsequent deposit system is commenced.
11. The representing entity that has concluded the agreement referred to in paragraph 10 shall forward a copy thereof not later than within 14 days from the date of its conclusion to the minister competent for climate matters.
12. The provisions of paragraphs 10 and 11 shall apply also in situations where, after the conclusion of the agreement referred to in paragraph 10, another representing entity obtains the authorisation referred to in Article 40j(1). If that is the case, the existing agreement referred to in paragraph 10 shall expire on the conclusion date of a new agreement between all the representing entities.
13. In the case referred to in paragraph 12, the representing entities shall make the settlement referred to in paragraph 10 in accordance with the existing agreement, for the period from the first day of the settlement period to the expiry date of the existing agreement.
14. If amendments are introduced to the agreement referred to in paragraph 10 and to the agreement concluded in the case referred to in paragraph 12, paragraph 11 shall apply.

15. An entrepreneur placing on the market products in beverage packaging or an entrepreneur placing directly on the market products in beverage packaging, which participates in a given deposit system, shall have the right to own the packaging referred to in item 3 of Annex 1a to the Act, collected under the deposit system in which those entrepreneurs placed beverage products on the market.

Article 40h. 1. In order to comply with the obligation referred to in Article 21a(1), an entrepreneur placing on the market products in beverage packaging or a group of such entrepreneurs, as well as an employers' association or a commercial chamber representing those entrepreneurs may establish a representing entity and join a deposit system set up by that entity, or may join another existing deposit system.

2. In order to comply with the obligation referred to in Article 21a(2), an entrepreneur placing directly on the market products in beverage packaging or a group of such entrepreneurs, as well as an employers' association or a commercial chamber representing those entrepreneurs may establish a representing entity and join a deposit system set up by that entity, or may join another existing deposit system.

3. Joining a deposit system by an entrepreneur placing on the market products in beverage packaging or by an entrepreneur placing directly on the market products in beverage packaging shall be conditioned on concluding with the representing entity an agreement, which shall be made in writing or else shall be null and void, on joining the deposit system in respect of the entire weight of packaging of one or more types.

4. The representing entity shall conclude the agreement referred to in paragraph 3 with each entrepreneur placing on the market products in beverage packaging or entrepreneur placing directly on the market products in beverage packaging which has reported to the representing entity.

5. The agreement referred to in paragraph 3 shall lay down in particular the amount of financial contributions to be paid for the purpose of financing the deposit system by the entrepreneur placing on the market products in beverage packaging or the entrepreneur placing directly on the market products in beverage packaging, and the time limits for the payment of such contributions.

6. The entrepreneur placing on the market products in beverage packaging or the entrepreneur placing directly on the market products in beverage packaging and the representing entity, which have concluded the agreement referred to in paragraph 3, shall keep that agreement for 5 years from the first day of the calendar year following the calendar year in which that agreement ceased to apply.

7. entrepreneurs placing products in beverage packaging on the market and the entrepreneur placing products in beverage packaging directly on the market shall provide the representing entity with data necessary for the performance of its obligations regarding the deposit system, including information on all the packaging placed on the market by them in a given calendar year and covered by the deposit system.

8. If the data referred to in paragraph 7 is not provided to the representing entity, the entrepreneur placing on the market products in beverage packaging and the entrepreneur placing directly on the market products in beverage packaging shall pay a product fee calculated for the packaging covered by the deposit system and not reported to the representing entity, but placed on the market in a given year, in accordance with the rate for a failure to comply with the obligation referred to in Article 21a(1) or (2).

Article 40i. 1. As part of the deposit system, the representing entity shall ensure:

- 1) separate collection of packaging and packaging waste in order to achieve the required rates referred to in Annex 1a to the Act;
- 2) collection of packaging and packaging waste from retail and wholesale outlets and from other points where packaging and packaging waste covered by the deposit system is collected;
- 3) transport of packaging to the entrepreneur placing on the market products in beverage packaging or to the entrepreneur placing directly on the market products in beverage packaging, and transport of packaging waste to a waste treatment facility;
- 4) keeping the records referred to in Article 40n(1), and drawing up reports;
- 5) settlement of the deposit with retail and wholesale outlets and with other points where packaging and packaging waste covered by the deposit system is collected, and in particular financing of deposit payments to the end-user;
- 6) financing of the costs of collecting packaging and packaging waste by an entrepreneur operating a retail and wholesale outlet and other point where packaging and packaging waste covered by the deposit system is collected.

2. The costs of the activities referred to in paragraph 1 shall be financed by the entrepreneur placing on the market products in beverage packaging and by the entrepreneur placing directly on the market products in beverage packaging.

3. The financial settlement between retail and wholesale outlets and other points where packaging and packaging waste covered by the deposit system is collected and the representing entity, as well as between representing entities operating different deposit systems, shall take place within a settlement period of not more than

one month.

4. Funds from unclaimed deposit and from the sales of materials obtained through treatment of the packaging waste shall be earmarked for financing the deposit system.

Article 40j. 1. Operation of the deposit system requires authorisation to be given by the minister competent for climate matters by means of a decision, hereinafter referred to as 'the authorisation to operate a deposit system'.

2. The authorisation to operate a deposit system shall be given in response to a request made by a representing entity, which shall contain:

- 1) the tax identification number (NIP) of the representing entity;
- 2) the name, registered office address and e-mail address of the representing entity;
- 3) confirmation that the conditions referred to in Article 40g(6) have been fulfilled;
- 4) information on how the conditions referred to in Article 40g(1) are planned to be satisfied;
- 5) specification of the types of packaging for which the representing entity intends to set up a deposit system;
- 6) a detailed description of:
  - a) the rules for collecting and refunding the deposit,
  - b) the rules for collecting packaging and packaging waste generated from the packaging referred to in Annex 1a to the Act from the covered by the deposit system retail and wholesale outlets and other points where packaging and packaging waste is collected, and the rules for transferring such packaging for re-use or such packaging waste for treatment,
  - c) the method of financing the deposit system,
  - d) the rules for joining the deposit system by the entrepreneurs placing on the market products in beverage packaging and by the entrepreneurs placing directly on the market products in beverage packaging,
  - e) the rules for settling packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act, handed over for recycling as part of the obligation to achieve the recycling rates referred to in Annex 1 to the Act, between the entrepreneurs placing products in beverage packaging on the market which joined the deposit system,
  - f) the rules for settling the packaging referred to in item 3 of Annex 1a to the Act between the entrepreneurs placing products in beverage packaging on the market and the entrepreneurs placing products in beverage packaging covered by the deposit system directly on the market,
  - g) the system for identifying the number of rotations accomplished in a given year by the re-usable packaging referred to in item 3 of Annex 1a to the Act;
- 7) the planned deposit system operation commencement date;
- 8) the proposed term of validity of the authorisation.

3. The request referred to in paragraph 2, shall be submitted to the minister competent for climate matters not later than 6 months before the planned commencement of deposit system operation.

4. The authorisation to operate a deposit system shall specify:

- 1) the types of packaging for which the representing entity sets up the deposit system;
- 2) the rules for collecting and refunding the deposit;
- 3) the rules for collecting packaging and packaging waste generated from the packaging referred to in Annex 1a to the Act from the covered by the deposit system retail and wholesale outlets and other points where packaging and packaging waste is collected, and the rules for transferring such packaging for re-use or such packaging waste for treatment;
- 4) the method of financing the deposit system;
- 5) the rules for joining the deposit system by the entrepreneurs placing on the market products in beverage packaging and by the entrepreneurs placing directly on the market products in beverage packaging;
- 6) the rules for settling packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act, handed over for recycling as part of the obligation to achieve the recycling rates referred to in Annex 1 to the Act, between the entrepreneurs placing products in beverage packaging covered by the deposit system on the market;
- 7) the rules for settling the packaging referred to in item 3 of Annex 1a to the Act between the entrepreneurs placing products in beverage packaging on the market and the entrepreneurs placing products in beverage packaging covered by the deposit system directly on the market;
- 8) the system for identifying the number of rotations accomplished in a given year by the re-usable packaging referred to in item 3 of Annex 1a to the Act;
- 9) the deposit system operation commencement date;

10) the term of validity of the authorisation.

5. An authorisation to operate a deposit system shall be issued for a definite period of not more than 10 years.

6. If the operation of the deposit system is not commenced within the time limit laid down in the authorisation to operate the deposit system, the minister competent for climate matters, by means of a decision, shall withdraw the authorisation without compensation and shall set a time limit for the implementation of the decision.

7. The minister competent for climate matters shall, by means of a decision, refuse to grant an authorisation to operate a deposit system in a situation where the conditions referred to in Article 40g(6) are not met, or where it appears from the information referred to in paragraph 2 point 4 or from the detailed description referred to in paragraph 2 point 6 that the deposit system will not meet the conditions referred to in Article 40g(1).

8. The minister competent for climate matters shall, by means of a decision, refuse to grant an authorisation to operate a deposit system to a representing entity whose authorisation to operate a deposit system was revoked, by means of a final decision issued pursuant to Article 40k(2), within the 5 years preceding the request submission date.

Article 40k. 1. If the representing entity operates a deposit system in a manner that violates the conditions laid down in the authorisation to operate the deposit system or no longer meets the conditions referred to in Article 40g(6), or if the deposit system operated by the representing entity no longer meets the conditions referred to in Article 40g(1), the minister competent for climate affairs shall call on that entity to immediately cease the violations, setting a deadline for remedying the irregularities.

2. If the representing entity, despite the call, continues to operate the deposit system in a manner that violates the conditions laid down in the authorisation to operate the deposit system or fails to meet the conditions referred to in Article 40g(6), or if the deposit system operated by the representing entity does not meet the conditions referred to in Article 40g(1), the minister competent for climate matters shall, by means of a decision, withdraw the authorisation to operate the deposit system without compensation, and shall set a time limit for the implementation of the decision.

3. Revocation of the authorisation to operate the deposit system pursuant to paragraph 2 shall result in termination of the activities covered by that authorisation.

4. The representing entity whose authorisation to operate the deposit system has been revoked pursuant to paragraph 2 shall settle:

- 1) the collected deposit with retail and wholesale outlets and with other points where packaging and packaging waste covered by the deposit system is collected,
- 2) rates of separate collection of packaging and packaging waste by entrepreneurs placing on the market products in beverage packaging and by entrepreneurs placing directly on the market products in beverage packaging, and shall collect the packaging and packaging waste for which a deposit had been collected under the operated deposit system by the date on which the decision to revoke the authorisation became final

— at its own expense and within the time limit specified in the decision referred to in paragraph 2.

5. The entrepreneurs placing on the market products in beverage packaging and the entrepreneurs placing directly on the market products in beverage packaging which, in a given calendar year, joined a deposit system for which the authorisation has been withdrawn in that calendar year, may include the collected waste and packaging referred to in Annex 1a to the Act in the achieved rates of separate collection of packaging and packaging waste, in accordance with the rule for settling packaging and packaging waste specified in the authorisation to operate the deposit system.

Article 40l. 1. The entrepreneurs placing on the market products in beverage packaging and the entrepreneurs placing directly on the market products in beverage packaging shall place on the packaging a marking indicating that the packaging is covered by a deposit system and specifying the amount of the deposit.

2. A specimen of the marking referred to in paragraph 1 can be found in Annex 4 to the Act.

Article 40m. 1. The maximum amount of the deposit shall be PLN 2.

3. The minister competent for climate matters, acting in consultation with the minister competent for public finance and the minister competent for economy, shall determine, by means of a regulation, the amount of the deposit for individual types of packaging covered by the deposit system, with a view to setting its amount at a level which provides an incentive for returning packaging and packaging waste, and with a view to a socially acceptable level of the deposit rate.

Article 40n. 1. The representing entity shall keep paper or electronic records containing information on the number, capacity and weight of the following items collected in a given calendar year from entities operating retail and wholesale outlets and other points where packaging and packaging waste covered by the deposit system is collected, broken down into individual outlets and other points:

- 1) waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act;
- 2) the packaging referred to in item 3 of Annex 1a to the Act, and the waste generated from such packaging.

2. The representing entity that keeps the records referred to in paragraph 1 shall store the information contained in those records for 5 years, counted from the first day of the calendar year following the calendar year to which the information relates.

Article 40o. The representing entity shall submit, through an individual PDB account, by 15 March, a report for the preceding calendar year containing the information referred to in Article 73(2)(2b) of the Act of 14 December 2012 on waste.

Article 40p. 1. The representing entity shall draw up an annual report on the packaging waste referred to in Annex 1a to the Act, collected within a given municipality from retail and wholesale outlets and other points where packaging and packaging waste covered by the deposit system is collected, containing the information referred to in paragraph 3.

2. The representing entity shall hand over the report referred to in paragraph 1 to the municipality, town or city mayor, the inter-municipal union or the metropolitan union by 31 January, for the preceding calendar year.

3. The report referred to in paragraph 1 shall contain:

- 1) the name and address of the registered office of the representing entity, the registration number referred to in Article 54(1) of the Act of 14 December 2012 on waste, and the and tax identification number (NIP);
- 2) information on the weight of:
  - a) individual types of collected packaging waste and on the manner of in which it is managed, together with a specification of the name and address of the installations to which it has been transferred,
  - b) residues from sorting of packaging waste generated from collected packaging waste, handed over for storage or incineration,
  - c) packaging waste prepared for re-use and for recycling generated from collected packaging waste.

4. The representing entity shall keep the report referred to in paragraph 1 for 5 years from the first day of the calendar year following the calendar year covered by the report.;

13) Article 42 shall read as follows:

‘Article 42. 1. An entrepreneur running a retail or wholesale outlet where packaged products are sold shall provide the users of those products with information about packaging and packaging waste covering:

- 1) the available systems for packaging and packaging waste returning and collecting and for packaging waste recycling,
- 2) proper handling of packaging and packaging waste,
- 3) meaning of markings used on the packaging

— at least by posting such information at the place of sale.

2. An entrepreneur running a retail or wholesale outlet or another point where packaging and packaging waste covered by the deposit system is collected, which participates in a deposit system to an extent covering at least deposit collection, shall display in a prominent place information on the conditions and manner of returning empty packaging and packaging waste under the deposit system and on the possibility to have the collected deposit refunded.;

14) Article 44 shall read as follows:

‘Article 44. 1. An entrepreneur running a retail or wholesale outlet with a sales area of not more than 200 m<sup>2</sup> where end-users are offered beverage products in beverage packaging covered by a deposit system, shall participate in the deposit system to an extent covering at least deposit collection and may participate in the said system to an extent covering deposit refund and collection of empty packaging and packaging waste.

2. An entrepreneur running a retail or wholesale outlet with a sales area greater than 200 m<sup>2</sup> where end-users are offered beverage products in beverage packaging covered by a deposit system, shall participate in the deposit system to an extent covering at least deposit collection and refund and collection of empty packaging and packaging waste.

3. An entrepreneur running a retail outlet with a sales area greater than 2,000 m<sup>2</sup> shall carry out, at its own expense, separate collection of packaging waste generated from products in packaging included in the commercial offer of that outlet, according to the types of packaging from which the waste was generated with the exclusion of packaging covered by a deposit system.

4. An entrepreneur running a retail or wholesale outlet with a sales area of not more than 200 m<sup>2</sup> shall conclude an agreement, which shall be made in writing or else shall be null and void, with at least one representing entity which reports to it.

5. The representing entity shall conclude the agreement referred to in paragraph 4 with any entrepreneur running a retail or wholesale outlet with a sales area of not more than 200 m<sup>2</sup> which reports to it.



6. An entrepreneur running a retail or wholesale outlet with a sales area greater than 200 m<sup>2</sup> shall conclude an agreement, which shall be made in writing or else shall be null and void, with each representing entity that reports to it.

7. The representing entity shall conclude the agreement referred to in paragraph 6 with any entrepreneur running a retail or wholesale outlet with a sales area greater than 200 m<sup>2</sup>.

8. The agreement referred to in paragraphs 4 and 6 shall specify in particular:

- 1) the rules for settling the deposit, and
- 2) the rules for collecting and transferring packaging and packaging waste generated from the packaging referred to in Annex 1a to the Act – in a situation where the agreement pertains to participation in the deposit system to the extent referred to in paragraph 2.

9. The entrepreneur running a retail and wholesale outlet and the representing entity that have concluded the agreement referred to in paragraph 4 or 6 shall store that agreement for 5 years counted from the first day of the calendar year following the calendar year in which the agreement ceased to apply.

10. An entrepreneur running a retail or wholesale outlet or another point where packaging and packaging waste covered by the deposit system is collected, which participates in a deposit system to an extent covering at least the collection and refund of deposit and the collection of empty packaging and packaging waste, shall keep paper or electronic records broken down into individual years and covering in a given calendar year the following:

- 1) the number of purchased and sold beverage products in beverage packaging covered by the deposit system;
- 2) the number of packaging and packaging waste items returned;
- 3) the amount of collected, refunded and non-refunded deposit.

11. An entrepreneur running a retail or wholesale outlet or another point where packaging and packaging waste covered by the deposit system is collected, which participates in a deposit system only to an extent covering deposit collection, shall keep paper or electronic records in a given calendar year, broken down into individual years and covering the number of purchased and sold beverage products in beverage packaging covered by the deposit system.

12. An entrepreneur running a retail or wholesale outlet or another point where packaging and packaging waste covered by the deposit system is collected, which keeps the records referred to in paragraph 10 or 11, shall keep the information contained in those records for 5 years counted from the first day of the calendar year following the calendar year to which the information relates.’;

- 15) Article 45b and Article 45c shall be added after Article 45a reading as follows:

‘Article 45b. The representing entity shall draw up and submit to the marshal of the province an annual report, in accordance with the rules laid down in part V chapter 2 of the Act of 14 December 2012 on waste, separately for each entrepreneur placing on the market products in beverage packaging and entrepreneur placing directly on the market products in beverage packaging who joined the deposit system.

Article 45c. Any entrepreneur placing on the market products in beverage packaging and entrepreneur placing directly on the market products in beverage packaging which has not concluded the agreement referred to in Article 40h(3) shall draw up and submit to the marshal of the province an annual report in accordance with the rules laid down in part V chapter 2 of the Act of 14 December 2012 on waste.’;

- 16) in Article 53(4)(4) the phrase ‘records concerning waste’ shall be replaced by the word ‘records’;

- 17) in Article 54, ‘(1)’ shall be inserted after the phrase ‘Article 42’;

- 18) in Article 56(1):

- a) point 8a shall be added after point 8 reading as follows:

‘8a) while being an entrepreneur placing on the market products in beverage packaging or an entrepreneur placing directly on the market products in beverage packaging, contrary to the provision of Article 22(1) does not keep records containing information on the weight, number and capacity of packaging in which it has placed beverage products on the market in a given calendar year, broken down into the types of packaging referred to in Annex 1a to the Act;’,

- b) points 10d to 10q shall be added after point 10c reading as follows:

‘10d) contrary to the provision of Article 40g(10) or (12) fails to conclude within the due time limit an agreement stipulating the terms and conditions for settling the collected and refunded deposit and for accounting for and replacing packaging or packaging waste;

10e) contrary to the provision of Article 40g(11), (12) or (14) fails to forward a copy of the agreement or forwards it after the due date;

10f) contrary to Article 40h(4) fails to conclude an agreement with an entrepreneur placing on the market

- products in beverage packaging or an entrepreneur placing directly on the market products in beverage packaging which has reported to it;
- 10g) contrary to Article 40h(6) fails to store the agreement for 5 years counted from the first day of the calendar year following the calendar year in which the agreement ceased to apply;
- 10h) contrary to Article 40h(7) fails to provide the representing entity with which it has concluded an agreement with the data necessary for the performance of its obligations regarding the deposit system, including information on all the packaging placed by it on the market in a given calendar year and covered by the deposit system;
- 10i) contrary to Article 40i(1)(2) fails to ensure collection of packaging and packaging waste from retail and wholesale outlets and from other points where packaging and packaging waste covered by the deposit system is collected;
- 10j) contrary to Article 40i(1)(3) fails to ensure transport of packaging to the entrepreneur placing on the market products in beverage packaging or to the entrepreneur placing directly on the market products in beverage packaging, and transport of packaging waste to a waste treatment facility;
- 10k) contrary to Article 40j(1) operates a deposit system without authorisation to operate a deposit system;
- 10l) contrary to Article 40l(1) fails to place on the packaging a marking indicating that the packaging is covered by a deposit system or specifying the amount of the deposit;
- 10m) contrary to Article 40n(1) fails to keep records or keeps them in such a way that they do not reflect the actual situation;
- 10n) contrary to Article 40n(2) fails to keep the information contained in the records for 5 years counted from the first day of the calendar year following the calendar year to which the information relates;
- 10o) contrary to Article 40p(1) fails to draw up an annual report on packaging waste, or draws up an incomplete report, or draws up the report in such a way that it does not reflect the actual situation;
- 10p) contrary to Article 40p(2) fails to submit an annual report on packaging waste or submits it after the due date;
- 10q) contrary to Article 40p(4) fails to keep the annual report on packaging waste for 5 years from the first day of the calendar year following the calendar year covered by the report;’;
- c) in point 12, ‘(1)’ shall be inserted after the phrase ‘Article 42’,
- d) point 12a shall be added after point 12 reading as follows:  
‘12a) contrary to Article 42(2) fails to display in a prominent place information on the conditions and manner of returning empty packaging and packaging waste and on the possibility to have the collected deposit refunded;’,
- e) point 14 shall read as follows:  
‘14) contrary to Article 44(1), fails to collect the deposit while running a retail or wholesale outlet with a sales area of not more than 200 m<sup>2</sup>, where end-users are offered beverage products in beverage packaging covered by a deposit system;’,
- f) points 14a to 14j shall be added after point 14 reading as follows:  
‘14a) contrary to Article 44(2), fails to collect or refund the deposit, or fails to collect empty packaging or packaging waste while running a retail or wholesale outlet with a sales area greater than 200 m<sup>2</sup>, where end-users are offered beverage products in beverage packaging covered by a deposit system;
- 14b) contrary to Article 44(3), while running a retail outlet with a sales area greater than 2,000 m<sup>2</sup>, fails to carry out, at its own expense, separate collection of packaging waste generated from products in packaging included in the commercial offer of that outlet, according to the types of packaging from which the waste was generated with the exclusion of packaging covered by a deposit system;
- 14c) contrary to Article 44(4) fails to conclude an agreement with at least one representing entity;
- 14d) contrary to Article 44(5) fails to conclude an agreement with an entrepreneur running a retail or wholesale outlet which has reported to it;
- 14e) contrary to Article 44(6) fails to conclude an agreement with each representing entity which has reported to it;
- 14f) contrary to Article 44(7) has not concluded an agreement with each entrepreneur running a retail or wholesale outlet with a sales area greater than 200 m<sup>2</sup>;

- 14g) contrary to Article 44(9) fails to store the agreement for 5 years counted from the first day of the calendar year following the calendar year in which the agreement ceased to apply;
- 14h) contrary to Article 44(10) fails to keep records or keeps the records in such a way that they do not reflect the actual situation;
- 14i) contrary to Article 44(11) fails to keep records or keeps the records in such a way that they do not reflect the actual situation;
- 14j) contrary to Article 44(12) fails to keep the information contained in the records for 5 years counted from the first day of the calendar year following the calendar year to which the information relates;’;
- 19) in Article 57, points (1) to (4) shall read as follows:
- ‘1) in the cases referred to in Article 56(1)(1) to (4), (4b), (5) to (10), and (14) — from PLN 10,000 to PLN 500,000;
- 2) in the cases referred to in Article 56(1)(4a), (10d) to (10g), (10l) to (10q), (14c) to (14f), and (14h) to (14j) – from PLN 10,000 to PLN 50,000;
- 3) in the cases referred to in Article 56(1)(10a), (10b), (10h) to (10k), (13), and (14g) – from PLN 10,000 to PLN 1,000,000;
- 4) in the cases referred to in Article 56(1)(10c) and (11) to (12a) – from PLN 500 to PLN 20,000;’;
- 20) in Article 58:
- a) in paragraph 1 the phrase ‘Article 56(1)(1) to (10b) and (13) to (16) shall be replaced by the phrase ‘Article 56(1) (1) to (10b), (10d) to (10q), and (12a) to (16)’;
- b) in paragraph 2 the phrase ‘Article 56(1)(10c) to (12)’ shall be replaced by the phrase ‘Article 56(1)(10c), (11) and (12)’;
- 21) Annex 1a to the Act shall be added after Annex 1 to the Act, whose wording shall be as stipulated in Annex 1 to this Act;
- 22) in Annex 2 to the Act:
- a) paragraph 6 shall read as follows:
- ‘6. The amount of the product fee due for a failure to achieve the rate of separate collection of packaging waste generated from the packaging referred to in items 1 and 2 of Annex 1a to the Act shall be calculated in accordance with the following formula:

$$OP = M \cdot \left( \frac{PZ - OZ}{100\%} \right) \cdot SO$$

where:

OP — stands for the amount of the due product fee in PLN,

M – stands for the weight in kg of packaging of a given type in which the beverage products have been placed on the market,

PZ – stands for the required packaging waste collection rate in %,

OZ – stands for the achieved packaging waste collection rate calculated as the weight of separately collected packaging waste divided by the weight of the placed on the market packaging in which beverage products have been placed on the market, expressed as a percentage,

SO — stands for the product fee rate in PLN per kg, as defined in the regulations adopted pursuant to Article 35(2).

If PZ – OZ gives a negative value, ‘0’ shall be entered as the due product fee.’;

- b) paragraph 7 shall be added and read as follows:

‘7. The amount of the product fee due for a failure to achieve the rate of separate collection of the packaging referred to in item 3 of Annex 1a to the Act shall be calculated in accordance with the following formula:

$$OP = M \cdot \left( \frac{PZ - OZ}{100\%} \right) \cdot SO$$

where:

OP — stands for the amount of the due product fee in PLN,

M – stands for the weight in kg of packaging of a given type in which the beverage products have been placed on the market,

PZ – stands for the required packaging collection rate in %,

OZ – stands for the achieved packaging collection rate calculated as the amount of deposit refunded divided by the amount of deposit collected under the deposit system for the packaging in which beverage products have been placed on the market, expressed in %,

SO — stands for the product fee rate in PLN per kg, as defined in the regulations adopted pursuant to Article 35(2).

If PZ – OZ gives a negative value, ‘0’ shall be entered as the due product fee.’;

23) Annex 4 shall be added to the Act and shall read as stipulated in Annex 2 to this Act.

**Article 2.** The following amendments shall be made to the Act of 13 September 1996 on the maintenance of cleanliness and order in municipalities (Journal of Laws of 2023, item 1469):

1) in Article 3, paragraph 2aa shall be added after paragraph 2a and shall read as follows:

‘2aa. ‘Points of separate collection of municipal waste, referred to in paragraph 2(6), may also collect packaging and packaging waste covered by the deposit system, as defined in Article 8(13a) of the Act of 13 June 2013 on the management of packaging and packaging waste (Journal of Laws of 2023, items 1658 and 1852) pursuant to an agreement with the representing entity referred to in Article 40g(2) of the said Act.’;

2) in Article 9na paragraph 1a shall be added after paragraph 1 reading as follows:

‘1a. The report referred to in paragraph 1 shall not take into account the weight of packaging waste collected by an entity operating a point for separate collection of municipal waste, which packaging waste is covered by the deposit system defined in Article 8(13a) of the Act of 13 June 2013 on the management of packaging and packaging waste, and has been collected under that system.’;

3) in Article 9nb paragraph 1a shall be added after paragraph 1 reading as follows:

‘1a. The report referred to in paragraph 1 shall not take into account the weight of packaging waste collected at retail and wholesale outlets and in other points where packaging and packaging waste is collected, which packaging waste is covered by the deposit system defined in Article 8(13a) of the Act of 13 June 2013 on the management of packaging and packaging waste, and has been collected under that system.’.

**Article 3.** The following amendments shall be made to the Act of 11 March 2004 on the tax on goods and services (Journal of Laws of 2023, items 1570 and 1598):

1) in Article 2 in point 48 the full-stop shall be replaced with a semicolon and points 49 to 51 shall be added and read as follows:

‘49) re-usable packaging – shall be understood to mean the packaging referred to in item 3 of Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste (Journal of Laws of 2023, items 1658 and 1852), covered by a deposit system, as defined in Article 8(13a) of the said Act;

50) entrepreneur placing on the market products in beverage packaging – shall be understood to mean a taxable person referred to in Article 8(21a) or (21b) of the Act of 13 June 2013 on the management of packaging and packaging waste, and who participates in a deposit system as defined in Article 8(13a) of the said Act;

51) packaging waste – shall be understood to mean packaging waste as defined in Article 8(8) of the Act of 13 June 2013 on the management of packaging and packaging waste, generated from re-usable packaging and returned under a deposit system as defined in Article 8(13a) of the said Act.’;

2) in Article 29a:

a) in paragraph 10 in point 2, the phrase ‘, subject to paragraphs 11 and 12’ shall be deleted,

b) paragraph 11a shall be added after paragraph 11 reading as follows:

‘11a. The value of re-usable packaging shall not be included in the taxable amount if the taxable person has supplied merchandise in that packaging.’,

c) paragraphs 12a and 12b shall be added after paragraph 12 reading as follows:

‘12a. If a buyer fails to return re-usable packaging, the entrepreneur placing on the market products in beverage packaging shall increase the taxable amount by the value of that packaging. Returning packaging waste shall be also understood to mean a failure to return re-usable packaging.

12b. In the case referred to in paragraph 12a, the entrepreneur placing on the market products in beverage

packaging shall determine the value of change in the taxable amount as of the last day of the year by means of determining the difference between the number of re-usable packaging items placed on the market and the number of re-usable packaging items returned in a given year. If the number of re-usable packaging items returned in a given year exceeds the number of re-usable packaging items placed on the market in that year, the entrepreneur placing on the market products in beverage packaging shall take that difference into account when determining the value of the taxable amount for the following year.’;

3) in Article 109, paragraphs 11ia to 11ic shall be added after paragraph 11i reading as follows:

‘11ia. The entrepreneur placing on the market products in beverage packaging shall keep electronic records containing the data necessary for determining the value of change in the taxable amount, including information on the re-usable packaging placed on the market, broken down into types of packaging, on the number of packaging items and on the value of the packaging for which deposit was collected in a given year, and on the returned re-usable packaging, broken down into types of packaging, on the number of packaging items and on the value of the packaging for which deposit was refunded in a given year. The records shall also contain data on packaging waste returned, broken down into types of packaging waste, on the number of packaging waste items, and on the amounts refunded for the packaging waste returned in a given year.

11ib. The taxable person shall make the records referred to in paragraph 11ia available by electronic means at any request of a tax authority.

11ic. The records referred to in paragraph 11ia shall be kept for a period of 5 years from the end of the year in the settlement for which the entrepreneur placing on the market products in beverage packaging specified the value of change in the taxable amount resulting from a difference between the number of re-usable packaging items placed on the market and the number of re-usable packaging items returned in a given year.’

**Article 4.** The following amendments shall be made to the Act of 24 April 2009 on batteries and accumulators (Journal of Laws of 2022, item 1113): in Article 72, paragraphs 2 and 3 shall be repealed.

**Article 5.** The following amendments shall be made to the Act of 14 December 2012 on waste (Journal of Laws of 2023, items 1587, 1597, and 1688):

1) in Article 49, a comma shall be added at the end in paragraph 1 point 5, and point 6 shall be added and read as follows:

‘6) representing entities operating the deposit systems referred to in Article 40g(2) of the Act of 13 June 2013 on the management of packaging and packaging waste, hereinafter referred to as ‘representing entities’’;

2) in Article 50, the semicolon in paragraph 1 point 6 letter g shall be replaced with a comma, and letter h shall be added and read as follows:

‘h) representing entities;’;

3) in Article 52(1)(7a):

a) in letter d, the fourth indent shall be replaced by the following:

‘– the name and registration number of the representing entity which they commissioned to fulfil the obligation to achieve rates of separate collection of packaging and packaging waste, provided that an agreement has been concluded with the representing entity,’;

b) in letter g the semicolon shall be replaced with a comma, and letter h shall be added and read as follows:

‘h) representing entities:

- specification of the types of packaging for which the representing entity creates a deposit system, as defined in Article 8(13a) of the Act of 13 June 2013 on the management of packaging and packaging waste, hereinafter referred to as ‘the deposit system’;
- information on the implemented quality system, the environmental management system, or on the absence thereof;

4) in Article 57, a comma shall be added at the end in paragraph 1 point 9, and point 10 shall be added and read as follows:

‘10) representing entities’;

5) in Article 73:

a) in paragraph 1 in point 6 the full-stop shall be replaced with a semicolon and point 7 shall be added and read as follows:

‘7) representing entity.’,

b) in paragraph 2:

– in point 2:

- letter ca shall be added after letter c reading as follows:

‘ca) the weight of packaging in which beverage products have been placed on the market, broken down into the individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,’,

- letters db to dd shall be added after letter da reading as follows:

‘db) the weight of separately collected packaging waste, specifying the weight of packaging waste collected under the deposit system, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,

dc) the amount of the deposit collected for the packaging referred to in item 3 of Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,

dd) the amount of the deposit returned for the packaging referred to in item 3 of Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,’,

- letter ec shall be replaced by the following:

‘ec) the achieved rates of separate collection of packaging and packaging waste under the deposit system, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,’,

- letter ed shall be added after letter ec reading as follows:

‘ed) the achieved rates of separate collection of packaging and packaging waste, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,’,

- letter fa shall be added after letter f reading as follows:

‘fa) the amount of the due product fee, calculated separately, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,’,

- point 2b shall be added after point 2a reading as follows:

‘2b) as regards the functioning of the deposit system, information on:

a) the amount of funds allocated to the functioning of the deposit system, including the management of packaging and packaging waste under the deposit system,

b) retail and wholesale outlets and other points where packaging and packaging waste is collected, which participate in the deposit system, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste and collected at those outlets and points,

c) the amount of deposit collected, refunded and not reclaimed, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,

d) the weight of packaging in which beverage products have been placed on the market by entrepreneurs which joined the deposit system operated by the representing entity submitting the report, broken down into the individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,

e) the weight of packaging waste broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste, from which the waste was generated, collected separately under the deposit system,

f) the weight of packaging broken down into individual types of packaging collected separately under a deposit system,

g) the amount of the due product fee, calculated separately, broken down into individual types of packaging referred to in Annex 1a to the Act of 13 June 2013 on the management of packaging and packaging waste,

h) the methods of managing packaging waste collected separately under a deposit system,

i) the average number of rotations accomplished by re-usable packaging in a given year,

j) entrepreneurs placing on the market products in beverage packaging and entrepreneurs placing directly on the market products in beverage packaging which have joined the deposit system operated by the representing

entity submitting the report, in the form of a list of such entrepreneurs containing names and surnames or business names of those entrepreneurs, as well as their registration numbers;’,

- in point 5(a):

- the fourth and fifth indents shall read as follows:

‘– the achieved minimum annual waste equipment collection rate, broken down into groups of equipment, with information about photovoltaic panels provided separately, on the rate of waste equipment recovery, and on the rate of waste equipment preparation for re-use and recycling, broken down into equipment groups,

– the amount of the due product fee, calculated separately for individual groups of equipment and, in the case of equipment group No. 4, calculated separately for photovoltaic panels and for the other equipment belonging to that group, if the required minimum annual waste equipment collection rate has not been achieved,’

- – the sixth indent shall be added and read as follows:

‘– the amount of the due product fee, calculated separately for individual equipment groups, if the required rate of waste equipment recovery or rate of waste equipment preparation for re-use and recycling has not been achieved,’

c) paragraph 4 shall be added and read as follows:

‘4. The report referred to in paragraph 1, to the extent concerning the information referred to in paragraph 2 point 2 letters ca, db, ec and fa, as regards an entrepreneur placing on the market products in beverage packaging which has concluded an agreement with the representing entity, shall be drawn up by that entity to the extent concerning the said information.’

6) in Article 79, the semicolon in paragraph 2 point 4 letter d shall be replaced with a comma, and letter e shall be added and read as follows:

‘e) separate collection of packaging and packaging waste;’

**Article 6.** The Act of 11 September 2015 on waste electrical and electronic equipment (Journal of Laws of 2022, item 1622) shall be amended as follows:

1) in Article 72 paragraph 2a shall be added after paragraph 2 reading as follows:

‘2a. In the event of a failure to fulfil the obligation to achieve the required minimum annual waste equipment collection rate for equipment group No. 4, the product fee shall be calculated separately for photovoltaic panels and for the other equipment belonging to that group.’;

2) Article 88 shall be repealed.

**Article 7.** The representing body obliged to draw up and submit the reports referred to in Articles 40o and 40p(1) of the Act amended with Article 1 shall draw up and submit the said reports for the first time for the year in which the operation of the deposit system was commenced.

**Article 8.** The entities required to draw up and submit the reports referred to in Articles 45b and 45c of the Act amended with Article 1 shall draw up and submit the said reports for the first time for the year 2025.

**Article 9.** 1. The packaging referred to in Annex 1a to the Act amended with Article 1 in which beverage products have been placed on the market by entrepreneurs placing products in beverage packaging on the market or by entrepreneurs placing directly on the market products in beverage packaging before the date when those entrepreneurs joined a deposit system may be used until the packaging wears out, is returned, or its stock is exhausted.

2. No deposit shall be collected for the packaging referred to in paragraph 1.

3. Entrepreneurs which, before the effective date hereof, set up a system for collecting and refunding deposit for packaging, and also for collecting packaging and packaging waste generated from the packaging referred to in Annex 1a to the Act amended with Article 1, may continue to operate that system until 31 December 2024 in accordance with the existing rules, whereas the packaging referred to in Annex 1a to the Act amended with Article 1 in which beverage products have been placed on the market by entrepreneurs placing products in beverage packaging on the market or by entrepreneurs placing directly on the market products in beverage packaging before 1 January 2025 may be collected, and the collected deposit may be refunded in accordance with the existing rules after that date, but for not longer than until 31 December 2025.

**Article 10.** The existing implementing rules issued pursuant to Article 35(2) of the Act amended with Article 1 shall remain in force until the effective date of the implementing provisions issued pursuant to Article 35(2) of the Act amended with Article 1 in the wording adopted with this Act, for not longer, however, than 24 months from the effective date of this Act.

**Article 11.** This Act shall enter into force 30 days after its publication.

**President of the Republic of Poland: *A. Duda***



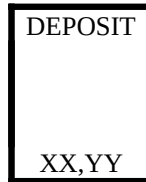
Annexes to the Act of 13 July 2023  
(Journal of Laws, item 1852)

**Annex 1**

## minimum rates of SEPARATE collection of packaging and packaging waste

Item	Types of packaging	Rates of separate collection of packaging and packaging waste in % per year				
		2025	2026	2027	2028	2029 and subsequent years
1	single-use plastic beverage bottles with a capacity of up to three litres, including their plastic caps and lids, excluding glass or metal beverage bottles whose caps and lids are made of plastics	77	81	84	87	90
2	metal cans with a capacity up to one litre	77	81	84	87	90
3	re-usable glass bottles with a capacity of up to one and a half litres	77	81	84	87	90

specimen Marking  
indicating that the packaging is covered  
by a deposit system and specifying the amount of the deposit



where:

XX,YY – is the amount of deposit in which XX means zlotys and YY means groszys.

Explanatory notes:

The marking shall:

- 1) be clear, visible, legible and durable;
- 2) contrast with the background;
- 3) be situated in the label.