

ACT

of.....

amending the Act on the management of packaging and packaging waste and certain other acts^{1), 2), 3)}

Article 1. The Act of 13 June 2013 on the Management of Packaging and Packaging Waste (Journal of Laws of 2024, item 927) shall be amended to read as follows:

- 1) in Article 8:
 - a) in point 6a, the words ‘from the end user of the beverage and’ shall be deleted,
 - b) point 7a shall be added after point 7 reading as follows:

‘7a. unclaimed deposit — shall be understood to mean the difference between the deposit collected and the deposit returned, calculated on the last day of the calendar year concerned,’
 - c) point 15ba shall be added after point 15b reading as follows:

‘15ba) launching of the deposit system — shall be understood to mean the date from which the deposit system is operated by the representing entity in accordance with the rules set out in Article 40g(1),’
- 2) in Article 20 paragraph 4a shall be added after paragraph 4 reading as follows:

‘4a. For the purpose of implementing the obligation set forth in paragraph 4, packaging waste from the deposit system shall be considered household packaging waste.’
- 3) in Article 21a, paragraph 1a shall be added after paragraph 1 and shall read as follows:

¹)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).

²)This Act shall amend the following acts: the Value Added Tax Act of 11 March 2004, the Waste Act of 14 December 2012, and the Act of 13 July 2023 amending the Packaging and Packaging Waste Management Act.

³) This Act was notified to the European Commission on..., under No..., pursuant to § 4 of the regulation of the Council of Ministers of 23 December 2002 concerning the manner in which the national notification system of standards and legal acts functions (Journal of Laws, item 2039, and 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).

‘1a. The obligation set out in paragraph 1 shall not apply to entity who introduces products in packaging for beverages which are milk, yoghurt, or other drinking milk product.’,

4) in Article 23:

a) paragraph 5a shall be added after paragraph 5 and shall read as follows:

‘5a. In the case of packaging waste originating exclusively from the deposit system, the DPR document shall be drawn up by the packaging waste recycler at the request of the representing entity submitted via an individual account at the BDO.’,

b) paragraph 6 shall read as follows:

‘6. The packaging waste recycler shall be obliged to draw up a DPR document where a party introducing a product in packaging, a packaging recovery organisation, an economic self-government organisation referred to in Article 25(1), an applicant referred to in paragraph 5 or 5a has transferred packaging waste directly or through another waste holder for recycling, if the request referred to in paragraph 4, 5, or 5a has been submitted no later than 30 days after the end of the quarter in which packaging waste was transferred for recycling.’,

c) paragraph 8 shall read as follows:

‘8. Where a party introducing a product in packaging, a packaging recovery organisation, an economic self-government organisation referred to in Article 25(1), an applicant referred to in paragraph 5 or 5a orders the waste holder to hand over the packaging waste for recycling, the request referred to in paragraph 4, 5, or 5a shall be submitted by the waste holder on their behalf.’,

d) paragraphs 10c to 10d shall be added after paragraph 10b and shall read as follows:

‘10c. In the case of packaging waste originating exclusively from the deposit system, the packaging waste recycler shall make available the document referred to in paragraph 3 via an individual BDO account to the applicant referred to in paragraph 5a within the period specified in paragraph 7.

10d) The applicant referred to in paragraph 5a shall complete the document referred to in paragraph 10c, no later than 2 months after the end of the quarter in which the packaging waste was transferred for recycling, entering the entity introducing the products in packaging or the packaging recovery organisation

therein and shall immediately make it available, via an individual BDO account, to the entity entered and the Marshal of the province competent for the place of business of the packaging waste recycler.’,

5) in Article 24:

a) after paragraph 2a, paragraph 2b is added and shall read as follows:

‘2b. In the case of packaging waste originating exclusively from the deposit system, the document referred to in paragraph 1 shall be drawn up by the operator:

1) who exports packaging waste,

2) who performs the intra-Community delivery of packaging waste

— at the request of the representing entity submitted via an individual BDO account.’,

b) paragraph 4 shall read as follows:

‘4. The operator shall be obliged to draw up the document referred to in paragraph 1, where the producer of packaged products, the packaging recovery organisation, an economic self-government organisation referred to in Article 25(1), or the representing entity has transferred the packaging waste directly or through another waste holder, as appropriate, for the export of packaging waste or to the intra-Community supply of packaging waste, if the request referred to in paragraph 2 or 2b is submitted no later than 30 days after the end of the quarter in which the packaging waste was transferred, as appropriate, for the export of packaging waste or to the intra-Community supply of packaging waste.’,

c) paragraph 7 shall read as follows:

‘7. Where the entity placing the products in packaging, the packaging recovery organisation, an economic self-government organisation referred to in Article 25(1), or the representing entity order the waste holder to transfer the packaging waste for the export of packaging waste or to the intra-Community supply of packaging waste, the request referred to in paragraph 2 or 2b shall be submitted on their behalf by the waste holder.’,

d) the following paragraphs 9a and 9b are inserted after paragraph 9:

‘9a. In the case of packaging waste originating exclusively from the deposit system, the operator drawing up the document referred to in paragraph 1 shall make

it available, via an individual account in BDO, to the representing entity within the time limit specified in paragraph 5.

9b) The representing entity shall complete the document received pursuant to paragraph 9a no later than 2 months after the end of the quarter in which the packaging waste was transferred, as appropriate, for the export of packaging waste or to the intra-Community supply of packaging waste, entering the entity introducing the products in packaging or the packaging recovery organisation therein and shall immediately make it available, via an individual BDO account, to the entity entered and to the Marshal of the province competent for the place of business of the operator who drew up this document.’,

6) in Article 34, paragraph 2c, a comma and the words ‘applying the triple rate of product fee specified for a given type of beverage packaging’ shall be added after the words ‘referred to in Annex 1a to the Act’,

7) in Article 37:

a) in paragraph 1, the word ‘establishes’ shall be replaced by the word ‘specifies’,

b) paragraph 3 shall read as follows:

‘3. The period for payment of the fees referred to in paragraph 1 and 2 shall be 14 days from the date on which the decision referred to in paragraphs 1 and 2, respectively, has become final.’,

8) in Article 40ca, paragraph 1 the word ‘establishes’ shall be replaced by the word ‘specifies’,

9) in Article 40g:

a) in paragraph 1 point 1, the words ‘by providing at least one stationary collection point for packaging and packaging waste subject to a deposit system from end-users in each municipality’ shall be added after the word ‘country’,

b) in paragraph 2, after point 2, the following points 2a and 2b shall be added:

‘2a) the members of its supervisory board, members of its management board and its proxies have not been convicted by a final court judgement of an intentional crime or an intentional fiscal crime,

2b) has not been finally convicted under the provisions of the Act of 28 October 2002 on the responsibility of collective entities for acts prohibited under

penalty (Journal of Laws of 2023, item 659, and Journal of Laws of 2024, item 1222),’

- c) in paragraph 9, the words ‘operated by that body’ shall be added after the word ‘deposit’,
- d) in paragraph 10 the words ‘in paper or electronic form’ shall be added after the words ‘nullity’,
- e) paragraphs 16 and 17 shall be added and read as follows:

‘16. The deposit shall be collected at the stages of distribution of the packaged product referred to in Annex 1a to the Act, which is a beverage, prior to the sale of that product to the end user and from the end user purchasing that product.

17. An entity introducing products in beverage packaging or an entity introducing directly products in beverage packaging participating in a deposit system shall be required to provide the deposit collected to the representing entity operating the given deposit system with whom they have concluded a contract by the 15th and the last day of each calendar month.’,

- 10) in Article 40h, paragraph 3, the words ‘in paper or electronic form’ shall be added after the words ‘nullity’,

- 11) in Article 40i:

- a) the following paragraph 3a is inserted after paragraph 3:

“3a. The form of security of claims in case of failure of the representing entity to perform the financial settlement obligation referred to in paragraph 3 shall be determined by the contracts concluded between retail, wholesale trade units, or other collection points for packaging and packaging waste covered by the deposit system and the representing entity as well as those concluded between representing entities operating various deposit systems.”,

- b) paragraph 4 shall read as follows:

‘4. Funds from the unclaimed deposit and from the sale of packaging waste collected under the deposit system and from the sale of materials from recycling of that waste shall be used to finance the deposit system.’,

- 12) in Article 40j:

- a) in paragraph 2:
 - in point 6:

— in point (a), the words ‘and the settlement of the deposit between the representing entity and the entities referred to in Article 40g(1)(3) shall be added after the word ‘deposit’,

— point (b) is replaced by the following:

b) rules and planned frequency of collection of packaging and packaging waste generated from packaging referred to in Annex 1a to the Act, from retail and wholesale trade units and other points collecting packaging and packaging waste, covered by the deposit system, and rules of transferring such packaging for reuse or such packaging waste for recycling,’

— in point (c), the words ‘, broken down by source of funds’ shall be added after the word ‘deposit’,

— in point (g), the semicolon shall be replaced by a comma and the following points (h) and (i) shall be added:

‘h) activities undertaken as part of self-monitoring activities covered by the authorisation and their schedule,

i) activities to be taken at the expense of the representing entity in the event of termination of operations covered by the authorisation, including:

— settlement of the deposit collected with retail and wholesale trade units and other collection points for packaging and packaging waste covered by the deposit system,

— settlement of the levels of separate collection of packaging and packaging waste by entities introducing products in packaging or entities directly introducing products in packaging,

— collection of packaging and packaging waste for which a deposit has been collected until the end of operations as part of the operated deposit system

— along with a schedule for those activities with regard to the date on which the operations are terminated,’

points 6a and 6b shall be added after point 6 and shall read as follows:

- ‘6a) the schedule for preparation, implementation, and completion of the activities undertaken for the purpose of launching the deposit system and indication of the other conditions necessary for the purpose of launching thereof, if any,
- 6b) information on contracts or promises concluded, or letters of intent signed for the purpose of launching the deposit system, planned investments and purchases of machinery and equipment,’
- b) after paragraph 2, the following paragraphs 2a and 2b are added:
- ‘2a. The following shall be added to the request referred to in paragraph 2:
- 1) a declaration on the lack of conviction by a final court judgement of members of the supervisory board, members of the management board and proxies of the representing entity for an intentional crime or intentional fiscal crime,
 - 2) a declaration on the lack of criminal record of the representing entity under the provisions of the Act of 28 October 2002 on the responsibility of collective entities for acts prohibited under penalty;
 - 3) a declaration of compliance with the requirements referred to in Article 40g(2) (1) to (4) and (6),
 - 4) a plan for the implementation of financial settlements between the representing entity and entities referred to in Article 40g(1)(3), and the settlement of funds from the unclaimed deposit.
- 2b. Declarations referred to in paragraph 2a(1) to (3) shall be made under penalty of criminal liability for making false declarations. The person submitting the declaration shall include the following clause therein: ‘I am aware of the criminal liability for making a false declaration under Article 233 § 6 of the Criminal Code Act of 6 June 1997.’. This clause shall replace the authority’s notice on criminal liability for making false declarations.
- c) in paragraph 4:
- in point 2, the words ‘and the settlement of the deposit between the representing entity and the entities referred to in Article 40g(1)(3) shall be added after the word ‘deposit’.
 - point 3 shall read as follows:

- ‘3) the rules and planned frequency of collection of packaging and packaging waste generated from packaging referred to in Annex 1a to the Act, from retail and wholesale trade units and other points collecting packaging and packaging waste, covered by the deposit system, and the rules of transferring such packaging for reuse or such packaging waste for recycling,’
- in point 4, the words ‘, broken down by source of funds’ shall be added after the word ‘deposit’,
- points 8a to 8c shall be added after point 8 and shall read as follows:
 - ‘8a) a schedule for the preparation, implementation, and completion of the activities undertaken for the purpose of launching of the deposit system,
 - 8b) activities undertaken as part of self-monitoring activities covered by the authorisation and their schedule;
 - 8c) activities to be taken at the expense of the representing entity in the event of termination of operations covered by the authorisation, including:
 - settlement of the deposit collected with retail and wholesale trade units and other collection points for packaging and packaging waste covered by the deposit system,
 - settlement of the levels of separate collection of packaging and packaging waste by entities introducing products in packaging or entities directly introducing products in packaging,
 - collection of packaging and packaging waste for which a deposit has been collected until the end of operations as part of the operated deposit system
 - along with a schedule for those activities with regard to the date on which the operations are terminated,’
- d) paragraph 4a shall be added after paragraph 4 reading as follows:
 - ‘4a. The period referred to in paragraph 4(9) may not be longer than 24 months from the date of issue of the authorisation to operate the deposit system.’,
- e) in paragraph 5, the words ‘from launching the deposit system’ shall be added after the word ‘years’,
- f) paragraph 5a shall be added after paragraph 5 and shall read as follows:

‘5a. The representing entity, after obtaining an authorisation to operate a deposit system, shall provide the minister responsible for climate matters and the competent Provincial Inspector of Environmental Protection with information on the implementation of the schedule referred to in paragraph 4(8a) not earlier than four months and not later than three months prior to the date of launching the deposit system.’,

g) paragraph 6 shall read as follows:

‘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 responsible for climate affairs, by means of a decision, may revoke the authorisation without compensation and shall set a time limit for the implementation of the decision taking into account the degree of preparation for the purpose of launching the deposit system and the degree of the existing delay.’,

h) paragraph 6a shall be added after paragraph 6, reading as follows:

‘6a. The decision referred to in paragraph 6 may be assigned the order of immediate enforceability by the minister responsible for climate affairs should it be necessary to protect the interests of entities referred to in Article 40g(1)(3).’,

i) in paragraph 7 the words ‘ and also when it follows from the information submitted in accordance with the schedule referred to in paragraph 2(6a) that it is not possible to launch the deposit system within the prescribed period’ shall be added after the words ‘referred to in Article 40g(1)’,

j) paragraph 9 shall be added and shall read as follows:

‘9. A party to the proceedings for issuing a decision referred to in paragraphs 1, 6, 7, and 8 shall be exclusively the representing entity which the authorisation to operate the deposit system refers to.’,

13) in Article 40k:

a) paragraphs 1 and 2 shall read as follows:

‘1. If the representing entity operates the deposit system in a manner that violates the provisions of the Act defining the obligations of the representing entity or the conditions laid down in the authorisation to operate the deposit system or no longer meets the conditions referred to in Article 40g(2)(1) to (4) and (6) or paragraph 6, or if the deposit system operated by the representing entity no longer

meets the conditions referred to in Article 40g(1), the minister responsible 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 provisions of the Act defining the obligations of the representing entity or the conditions laid down in the authorisation to operate the deposit system or fails to meet the conditions referred to in Article 40g(2)(1) to (4) and (6) or paragraph 6, or if the deposit system operated by the representing entity does not meet the conditions referred to in Article 40g(1), the minister responsible for climate matters shall, by means of a decision, revoke the authorisation to operate the deposit system without compensation, and shall set a time limit for the implementation of the decision.”,

b) after paragraph 2, the following paragraphs 2a and 2b are added:

‘2a. The decision referred to in paragraph 2 may be assigned the order of immediate enforceability by the minister responsible for climate affairs should it be necessary to protect the interests of entities referred to in Article 40g(1)(3).

2b. A party to the proceedings for issuing a decision referred to in paragraphs 2 shall be exclusively the representing entity which the proceedings refer to.’,

14) in Article 44:

a) paragraph 1 shall read as follows:

‘1. An operator operating a retail or wholesale trade unit with a sales area of not more than 200 m², where products are offered to end-users that are beverages in beverage packaging subject to a deposit system as referred to in:

1) item 1 and 2 of Annex 1a to the Act — shall be obliged to participate in the deposit system at least as regards the collection of the deposit and may participate in this system as regards the return of the deposit and the collection of empty packaging and packaging waste,

2) item 3 of Annex 1a to the Act — shall be obliged to participate in the deposit system at least as regards the collection and return of the deposit and the collection of empty packaging.’,

b) in paragraph 4 the words ‘in paper or electronic form’ shall be added after the words ‘nullity’,

- c) in paragraph 6 the words ‘in paper or electronic form’ shall be added after the words ‘nullity,’
- 15) the following Article 53b shall be added after Article 53a and shall read as follows:
- ‘Article 53b. 1. The Provincial Inspector of Environmental Protection shall conduct inspections of the representing entity:
- 1) upon submission of the information referred to in Article 40j(5a) — as regards the compliance of facts with that information,
 - 2) in the first year after launching the deposit system — as regards the compliance of facts with the authorisation to operate the deposit system issued to that representing entity and with the provisions of the Act laying down the obligations of the representing entity, and fulfilment of conditions referred to in Article 40g(1), paragraph 2(1) to (4) and (6), and paragraph 6.
2. The Provincial Inspector of Environmental Protection shall draw up and submit the aggregated information on the results of inspections referred to in paragraph 1 to the Chief Inspector of Environmental Protection by 15 February for the previous calendar year.
3. The Chief Inspector of Environmental Protection shall draw up and submit the annual report on the results of inspections referred to in paragraph 1 conducted in the previous calendar year to the minister responsible for climate matters by 30 July each year.’
- 16) Article 56(1)(14) shall read as follows:
- ‘14) contrary to the provision of Article 44(1):
- a) operating a retail or wholesale trade unit with a sales area of no more than 200 m², in which products are offered to end-users which are beverages in beverage packaging covered by the deposit system referred to in item 1 and 2 of Annex 1a to the Act fails to collect a deposit,
 - b) operating a retail or wholesale trade unit with a sales area of no more than 200 m², in which products are offered to end-users which are beverages in beverage packaging covered by the deposit system referred to in item 3 of Annex 1a to the Act fails to collect or to return a deposit, or fails to collect empty packaging,’
- 17) Annex 1a to the Act shall read as defined in Annex 1 to this Act,

18) in Annex 2 to the Act:

- a) in paragraph 6 in the explanatory notes to the template, the following third sentence shall be added:

‘If an entity introducing a product in beverage packaging has not concluded a contract as referred to in Article 40h(3), the triple rate of product fee (SO) shall apply — in accordance with Article 34(2c).’,

- b) in paragraph 7 in the explanatory notes to the template, the following third sentence shall be added:

‘If an entity introducing a product in beverage packaging has not concluded a contract as referred to in Article 40h(3), the triple rate of product fee (SO) shall apply — in accordance with Article 34(2c).’,

19) Annex 4 to the Act shall read as defined in Annex 2 to this Act.

Article 2. The following amendments shall be made to the Act of 11 March 2004 on the tax on goods and services (Journal of Laws of 2024, items 361 and 852):

1) in Article 2:

- a) point 49 shall be repealed,
b) point 49a is added and shall read as follows:

‘49a) deposit system — shall be understood to mean as a deposit system within the meaning of Article 8(13a) of the Packaging and Packaging Waste Management Act of 13 June 2013 (Journal of Laws of 2024, items 927 and ...),’,

- c) in point 50, the words ‘within the meaning of Article 8(13a) of that law’ shall be deleted,

d) point 51 shall read as follows:

‘51) packaging waste — shall be understood to mean packaging waste within the meaning of Article 8(8) of the Packaging and Packaging Waste Management Act of 13 June 2013 returned under the deposit system,’,

- e) point 52 is added with the following wording:

‘52) ‘representing entity’ — shall be understood to mean the entity referred to in Article 40h(1) and (2) of the Packaging and Packaging Waste Management Act of 13 June 2013.’,

2) the following Article 17b shall be added after Article 17a and shall read as follows:

‘Article 17b. A representing entity that has concluded contracts with entities introducing products in beverage packaging shall be liable for the tax on deposits collected by those entities for packaging covered by the deposit system which have not been returned in that system.’,

3) in Article 29a:

a) paragraph 11a shall read as follows:

‘11a. The taxable amount shall not include the deposit charged for packaging covered by the deposit system if the taxable entity has supplied the goods in that packaging.’,

b) (12a) and (12b) are repealed,

c) paragraphs 12c and 12d shall be added and read as follows:

‘12c. If packaging or packaging waste covered by the deposit system is not returned to the representing entity, the entity introducing a product in beverage packaging shall increase the taxable amount as at the last day of the year by the difference in the value of the deposit resulting from the packaging or packaging waste covered by the deposit system placed on the market by them in a given year and the packaging or packaging waste covered by the system returned to the representing entity in a given year. The amount of the difference shall include the amount of the tax. The entity introducing a product in beverage packaging shall be obliged to increase the taxable amount in the tax return submitted for the first tax period of the year following the year for which the difference in the value of the deposit was determined.

12d. If, in a given year, the value of the deposit resulting from the packaging covered by the deposit system placed on the market by the entity introducing a product in beverage packaging is less than the value of the deposit resulting from the packaging or packaging waste covered by this system returned to the representing entity, the entity introducing a product in beverage packaging shall take this difference into account when determining the taxable amount for:

1) the following year, or

2) years following the following year, if, in the following year, the value of the deposit resulting from packaging covered by the deposit system placed on the market by the entity introducing a product in beverage packaging is less than

the total value of the deposit resulting from packaging or packaging waste covered by that system returned to the representing entity and the value of the difference resulting from the previous year.’,

- 4) Paragraph 5da shall be added after paragraph 5d in Article 103 and shall read as follows:

‘5da. The payer referred to in Article 17b shall be obliged, without being requested by the head of the tax office, to calculate and pay the amounts of tax to the account of the competent tax office for the period of the year, by the last day of the month following the year for which the difference in the value of the deposit resulting from the packaging covered by the deposit system placed on the market in a given year and the packaging or packaging waste covered by this system returned to the representing entity in a given year was determined.’,

- 5) Article 109(11ia) to (11ic) shall read as follows:

‘11ia. The entity introducing a product in beverage packaging and the representing entity shall be required to keep records in electronic form containing the data necessary to determine the taxable amount, including packaging covered by the deposit system placed on the market, broken down by type of packaging, the number and value of the deposit collected in a given year, and the returned packaging and packaging waste covered by the deposit system, broken down by type of packaging or packaging waste, the number and value of the deposit returned in a given year. The records shall be kept by the representing entity broken down by entities introducing products in beverage packaging.

11ib. The records referred to in paragraph 11ia shall be made available by the entity introducing the products in beverage packaging and by the representing entity by electronic means whenever a tax authority so requests.

11ic. The records referred to in paragraph 11ia shall be kept for a period of 5 years from the end of the year for which the taxable amount resulting from the difference between the value of the deposit collected for packaging covered by the deposit system placed on the market in a given year and the value of the returned deposit for packaging or packaging waste covered by the deposit system in a given year has been determined.’.

Article 3. The Waste Act of 14 December 2012 (Journal of Laws of 2023, item 1587, 1597, 1688, 1852, and 2029) shall be amended to read as follows:

- 1) in Article 45:
 - a) in paragraph 1 in point 12 the full-stop shall be replaced with a semicolon and point 13 shall be added and read as follows:

‘13) collecting packaging and packaging waste generated from packaging referred to in Annex 1a to the Packaging and Packaging Waste Management Act of 13 June 2013 provided to them by the entities referred to in point 1.’,
 - b) in paragraph 2 the words ‘, except that in the case of packaging waste generated from packaging referred to in Annex 1a to the Packaging and Packaging Waste Management Act of 13 June 2013, the contract may be concluded with the entity referred to in paragraph 1(13).’ shall be added after the words ‘receipt of waste free of charge’,
 - c) after paragraph 2a, paragraph 2b is added and shall read as follows:

‘2b. The entity referred to in paragraph (1)(13) shall be obliged to have a contract, concluded in writing under pain of nullity, with the waste holder holding a waste collection authorisation or a waste recycling authorisation for waste listed in paragraph (1)(13) as regards at least the free-of-charge receipt of waste.’,
- 2) in Article 177, the words ‘or 2b’ shall be added after the words ‘Article 45(2)’.

Article 4. In the Act of 13 July 2023 amending the Act on packaging and packaging waste management (Journal of Laws, item 1852), in Article 9(3), the word ‘2024’ shall be replaced by ‘2025’ and the word ‘2025’ occurring twice shall be replaced by the word ‘2026’.

Article 5. 1. A representing entity which, prior to the date of entry of this Act into force, has obtained an authorisation to operate a deposit system referred to in Article 40j(1) of the Act amended in Article 1 shall be obliged to submit a request for amendment of the authorisation within 3 months from the date of entry of this Act into force. Article 40j(2) to (2b) of the Act amended by Article 1, as amended by this Act, shall apply to the request for amendment of the authorisation.

2. If in the authorisation referred to in paragraph 1, the time limit for launching the deposit system shall be longer than 24 months from the date of issuing the authorisation, the minister responsible for climate issues shall change this time limit to the one not longer than 24 months from the date of issuing this authorisation.

3. Should the representing fail to submit the complete request within the time limit referred to in paragraph 1, the minister responsible for climate issues shall revoke, by way of a decision, the authorisation to operate the deposit system without compensation.

4. The decision referred to in paragraph 3 may be assigned the order of immediate enforceability by the minister responsible for climate affairs.

Article 6. 1. The provisions of the Act amended by Article 1, as amended by this Act, shall apply to proceedings in cases for the issuance of the authorisation to operate a deposit system referred to in Article 40j(1) of the Act amended in Article 1, initiated and not completed before the date of entry of this Act into force.

2. A representing entity which, prior to the date of entry of this Act into force, has submitted an application for the issuance of the authorisation to operate a deposit system referred to in Article 40j(1) of the Act amended in Article 1 shall be obliged to supplement this application within 3 months from the date of entry of this Act into force under pain of not examining the application.

3. The obligation set out in Article 40j(5a) of the Act amended in Article 1 shall not apply to a representing entity which, prior to the date of entry of this Act into force, has launched the deposit system.

Article 7. In 2025, it shall be permitted to use the specimen of the label indicating that packaging is covered by the deposit system and specifying the amount of the deposit set out in Annex 4 to the Act amended in Article 1 in the current version or as amended by this Act.

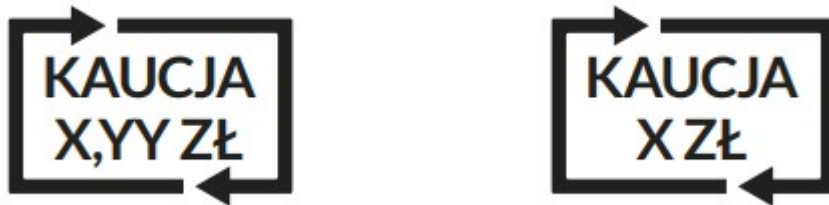
Article 8. The Act shall enter into force 14 days after its publication, with the exception of Article 1(6) which shall enter into force on 1 January 2026.

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 the following 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	77	77	77	90
2	metal cans up to one litre	77	77	77	77	90
3	re-usable glass bottles up to one and a half litres	77	77	77	77	90

SPECIMEN OF THE LABEL
INDICATING THAT THE PACKAGE IS COVERED BY THE DEPOSIT SYSTEM
AND SPECIFYING THE AMOUNT OF THE DEPOSIT



where:

X,YY — shall be understood to mean the amount of the deposit where X shall be understood to mean PLN and YY grosz,

X — shall be understood to mean the amount of the deposit in full zlotys.

Explanatory notes:

If, for a given type of packaging, the amount of the deposit is specified in partial zlotys, the formula containing the ‘X,YY’ indication shall apply.

If, for a given type of packaging, the amount of the deposit is specified in full zlotys, the formula containing the ‘X’ indication shall apply.

The label shall:

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

Approved for legal, legislative, and editorial compliance
Head of the Legal Department
at the Ministry of Climate and the Environment
Izabela Wereśniak-Masri
(– signed with a qualified electronic signature)