

Act dated
on Product Charge and Deposit Charge

Chapter 1
General Provisions

Art. 1.

This Act regulates the terms and conditions of introducing, collecting and assigning product charge and deposit charge.

Art. 2.

Whenever this Act mentions:

- 1) product charge - this term shall be understood to mean charge collected for packagings on sale of products contained in these packagings; fee collected on sale of fuels, lead (acid) motor-vehicle batteries, nickel-cadmium motor-vehicle batteries, galvanic (voltaic) cells and batteries, vehicle tyres, discharge lamps, lubricant oils, cooling and air-conditioning equipment as well as printed-matter paper, as enumerated in Annexes Nos. 1-4 to this Act;
- 2) deposit charge - this term shall be understood to mean charge collected on retail sale of lead (acid) motor-vehicle batteries, whose reimbursement is effectuated after provision of consumption discard to the retail dealer of these products;
- 3) consumption discard - this term shall be understood to mean discard (waste) produced out of products enumerated in Annexes Nos. 3 and 4 to this Act;
- 4) packaging discard - this term shall be understood to mean discard (waste) produced out of packagings and printed-matter paper whose types are enumerated in Annex No. 1 to this Act;
- 5) the Act ['this Act'] - this term shall be understood to mean the Act on Product Charge and Deposit Charge;
- 6) sale of products on which product charge is collected - this term shall be understood to include also donations, replacements, use of a product by the entrepreneur for his own needs, issuance of a product in exchange of services provided or performance of the above enumerated legal actions in relation to a thing (object) whose part is the products on which product charge is collected;
- 7) discard recovery - this term shall be understood to mean any actions aiming at employment of consumption discards, in part or in their entirety, including a selective collection and use thereof for industrial purposes, or, at recovery out of these discards of substances, materials or energy and use thereof;
- 8) discard utilisation - this term shall be understood to mean utilisation (employment) of consumption discards for industrial purposes, including

power-industry as well as construction-industry purposes, use thereof as recyclable raw materials, in part or in their entirety, directly or by means of processing;

9) the National Fund - this term shall be understood to mean the National Fund for Environmental Protection and Water Management, as understood to mean by the Act dated 31st January 1980 "on Protection and Formation of the Environment" (uniform text - cf. Journal of Laws 1994 No. 49, Item 196; of 1995 No. 90, Item 446; of 1996 No. 106, Item 496 and No. 132, Item 622; of 1997 No. 46, Item 296, No. 96, Item 592, No. 121, Item 770, and No. 133, Item 885; and, of 1998 No. 106, Item 668);

10) Provincial Funds - this term shall be understood to mean Provincial (Voivodship) Funds for Environmental Protection and Water Management, as understood to mean by the Act dated 31st January 1980 "on Protection and Formation of the Environment" (uniform text - cf. Journal of Laws 1994 No. 49, Item 196; of 1995 No. 90, Item 446; of 1996 No. 106, Item 496 and No. 132, Item 622; of 1997 No. 46, Item 296, No. 96, Item 592, No. 121, Item 770, and No. 133, Item 885; and, of 1998 No. 106, Item 668);

11) recycling - this term shall be understood to mean a secondary processing in a production process of consumption discards in order to produce an original-purpose material or to meet another objective, exclusive of energy (power) recovery.

Art. 3.

1. Entrepreneur who produces or imports from abroad products contained in a packaging, printed-matter paper, lubricant oils, lead (acid) motor-vehicle batteries, nickel-cadmium motor-vehicle batteries, galvanic cells and batteries as well as tyres, on whose sale product charge or deposit charge is collected, should provide recovery of packaging and consumption discards, including a selective collection and use thereof for industrial purposes.

2. In the event that there is no possibility of using (utilising) for industrial purposes of the discards referred to in section 1 above, the entrepreneur who produces or imports from abroad products on whose sale product charge or deposit charge is collected, shall be committed to secure neutralisation of these products.

3. The obligation of provision of recovery of consumption discards out of products referred to in section 1 above, and of packaging discards, shall be deemed completed if the entrepreneur who produces or imports from abroad these products or products contained in packagings has provided a system of consumption discards and packaging discards collection and has provided a recovery thereof on his own.

4. Entrepreneur who produces or imports from abroad products on whose sale product charge or deposit charge is collected may order the execution of his obligations referred to in section 3 above to another entrepreneur or entrepreneur organisation.

Chapter 2 Product Charge

Art. 4.

1. Entrepreneur who produces or imports from abroad products contained in a packaging, and publishers of newspapers, journals, magazines and advertising materials enumerated in Annex No. 1 to this Act, shall be committed on sale thereof to reckoning and collecting of the respective product charge(s).
2. In case of packagings enumerated in Annex No. 1 to this Act, being multiple use packagings, the product charge shall be reckoned and collected on the first sale of a product contained in such packaging.
3. The Council of Ministers shall determine, by means of a Decree, the rates of product charge due for packagings and printed-matter paper referred to in Annex No. 1 to this Act, amounting up to 3 (three) zloty per 1 kilogram, considering their bothersomeness to the environment as well as the costs of collection and utilisation of packaging discards.

Art. 5.

1. Entrepreneurs referred to in Art. 4, clause 1 shall be exempt from the obligation of reckoning and collecting product charges for packagings and printed-matter paper referred to in Annex No. 1 to this Act, if he has entered into agreement with the Minister responsible for environmental issues and the Minister responsible for economic issues, upon their undertaking common action, which agreement would determine the limits of packaging discard recovery, with specification of the limit of utilisation of these discards.
2. The agreement referred to in section 1 above should comprise provisions pertaining to:
 - 1) annual limits of collections and utilisation of a total mass of packaging waste, together with determination of limits for individual types of packaging and printed-matter paper enumerated in Annex No. 1 to this Act, and,
 - 2) deadlines for execution of limits enumerated in item 1) above.
3. The entrepreneur shall provide a copy of the agreement referred to in section 1 to the Inland Revenue within 30 (thirty) days of the day of entering into that agreement.
4. Should the limits of recovery or utilisation as forecasted for a given year prove not met, the entrepreneur referred to in Art. 4, section 1 shall be obliged to pay the equivalents of not-reckoned and not-collected product charges for packagings and printed-matter paper, valorised by the annual average inflation rate, by no later than 31st January of the year following the year to which the recovery limits pertained, toward the bank account of the Inland Revenue.

5. Entrepreneur referred to in Art. 4, section 1 shall be obliged to submit a report on execution of the agreement referred to in section 1, comprising, in particular, information on recovery limits achieved and utilisation of packaging discards.

6. The report referred to in section 5 above shall be submitted by the entrepreneur to the Minister in charge of environment, the Minister in charge of economic issues and to the Inland Revenue not later than by 31st January of the following year, whereas the report should concern the preceding year.

7. Agreement referred to in section 1 may be entered into entrepreneur organisations acting on behalf of the entrepreneurs.

8. Organisation referred to in section 7 shall take over the scope of duties with which the entrepreneurs have been charged, as determined in sections 3 and 5-6.

9. In the event that recovery limits as forecasted for a given year have not been met, the entrepreneur organisation referred to in section 7 above shall be obliged to pay the equivalent of the product charges as have been not reckoned and not collected by entrepreneurs for packagings and printed-matter papers, within no later than by 31st January of the year following the year to which the recovery limits pertained, toward the bank account of the Inland Revenue.

Art. 6.

1. Entrepreneur who produces or imports from abroad fuels referred to in Annex No. 2 to this Act shall, on sale thereof, be committed to reckoning and collecting the product charge due.

2. Entrepreneur referred to in section 1 above shall submit to the Inland Revenue a written statement determining the content of sulphur in the fuel, in order that the accuracy of the product charge reckoned be verified.

3. The Council of Ministers shall determine, by means of a Decree, the rates of product charge for fuels enumerated in Annex No.2 to this Act, amounting up to 20 (twenty) zloty per 1 ton or 1,000 cubic metres of the fuel, differentiated in relation to the actual sulphur content in the same.

Art. 7.

1. Entrepreneur who produces or imports from abroad products referred to in Annex No. 3 to this Act shall, on sale thereof, be committed to reckoning and collecting the product charge due.

2. The Council of Ministers shall determine, by means of a Decree, the rates of product charge for products enumerated in Annex No. 3 to this Act, amounting up to 10% (ten per cent) of the value of these products, whereas the grounds for this determination shall be the degree of bothersomeness of

consumption discards from these products to the environment.

3. The basis for reckoning of product charge referred to in section 2 above shall be the price of (a) given product(s) decreased by the respective value-added (goods-and-services) tax amount, whereas with imported products, the basis shall be the price increased by the duty amount due and decreased by the respective value-added (goods-and-services) tax.

Art. 8.

1. Entrepreneur who produces or imports from abroad lead (acid) motor-vehicle batteries shall be exempt from the obligation of reckoning and collecting product charges for these batteries, if he has entered into agreement with the Minister responsible for environmental issues and the Minister responsible for economic issues, upon their undertaking common action, which agreement would determine the limits of packaging discard recovery, with specification of the limit of utilisation of these discards.

2. The agreement referred to in section 1 above should comprise provisions pertaining to:

- 1) annual limits of collections and utilisation of a total mass of packaging waste from lead (acid) motor-vehicle batteries, and,
- 2) deadlines for execution of limits enumerated in item 1) above.

3. The entrepreneur shall provide a copy of the agreement referred to in section 1 to the Inland Revenue within 30 (thirty) days of the day of entering into that agreement.

4. Should the limits of recovery or utilisation as forecasted for a given year not be met, the entrepreneur who produces or imports from abroad lead (acid) motor-vehicle batteries shall be obliged to pay the equivalents of not-reckoned and not-collected product charges for the lead (acid) motor-vehicle batteries, valorised by the annual average inflation rate, by no later than 31st January of the year following the years to which the recovery limits pertained, toward the bank account of the Inland Revenue.

5. Entrepreneur referred to in Art. 8, section 1 shall be obliged to submit a report on execution of the agreement referred to in section 1, comprising, in particular, information on recovery limits achieved and utilisation of the lead (acid) motor-vehicle batteries.

6. The report referred to in section 5 above shall be submitted by the entrepreneur to the Minister in charge of environment, the Minister in charge of economic issues and to the Inland Revenue not later than by 31st January of the following year, whereas the report should concern the preceding year.

7. Agreement referred to in section 1 may be entered into entrepreneur organisations acting on behalf of the entrepreneurs.

8. Organisation referred to in section 7 shall take over the scope of duties

with which the entrepreneurs have been charged, as determined in sections 3 and 5-6.

9. In the event that recovery limits as forecasted for a given year have not been met, the entrepreneur organisation referred to in section 7 above shall be obliged to pay the equivalent of the product charges as have been not reckoned and not collected by entrepreneurs for lead (acid) motor-vehicle batteries, within no later than by 31st January of the year following the year to which the recovery limits pertained, toward the bank account of the Inland Revenue.

Art. 9.

1. Entrepreneur who produces or imports from abroad products referred to in Annex No. 4 to this Act shall, on sale thereof, be committed to reckoning and collecting the product charge due.

2. On sale of on reclaimed (retreaded/recapped) tyres and lubricant oils produced with the use of base oils provided from regeneration, manufactured in Poland, no product charge shall be reckoned or collected.

3. On importing from abroad used (worn-and-torn) tyres in view of having them submitted to a reclaiming (retreaded/recapped) process (service) toward further exporting thereof, product charge shall not be reckoned or collected.

4. The Council of Ministers shall determine, by means of a Decree, the rates of product charge for products enumerated in Annex No. 4 to this Act, amounting up to 5 (five) zloty per one discharge lamp, 2 (two) zloty per 1 kilogram of new tyre and 4 (four) zloty per 1 kilogram of used tyre, and, 1 (one) zloty per 1 kilogram of lubricant oil, whereas the grounds for this determination shall be the degree of bothersomeness of consumption discards from these products to the environment.

Art. 10.

1. Product charge referred to in Articles 4, 6 and 9 shall be included in the selling price of the product.

2. Product charge referred to in section 1 above should be disclosed as a separate item in the simplified invoice, VAT invoice or another evidence of sale, at the first instance of sale within the territory of Poland by entrepreneur who produces or imports from abroad the product on which a respective product charge is collected.

Art. 11.

1. Entrepreneur referred to in Articles 4, 6, 7 and 9 shall be obliged to collect revenues on account of product charge on a separate bank account.

2. Entrepreneur referred to in section 1 above shall be obliged to provide

the resources on account of product charges collected onto a separate bank account of the Inland Revenue by no later than the tenth day after the end of each subsequent month.

Art. 12.

Export into a foreign country of products determined in Annexes Nos. 1-4 to this Act shall be exempt from product charge.

Art. 13.

1. Entrepreneur who is commencing operation consisting in production or import from abroad of products on whose sale product charge is collected, shall be obliged, without being summoned to do so, exclusive of section 2 below, to report on this instance to the Inland Revenue within no later than 30 (thirty) days of the date of commencement of his operation.

2. Entrepreneur who as of the date of this Act's coming into force produces or imports from abroad products on whose sale product charge is collected, shall be obliged, without being summoned to do so, to report on this instance to the Inland Revenue within no later than 30 (thirty) days of the date of this Act's coming into force.

3. Entrepreneur referred to in sections 1 and 2 shall be obliged to notify the Inland Revenue of discontinuation of his operation within no later than 30 (thirty) days of the date on which the operation became discontinued.

Art. 14.

1. Inland (internal) revenue offices and chambers shall be obliged to keep a[n updated] register of entrepreneurs producing or importing from abroad products on whose sale product charge is collected.

2. The Minister responsible for public finance may, in agreement with the Minister in charge of environmental issues, determine, by means of a Decree, a specimen of the register referred to in section 1 above.

Art. 15.

1. Inland revenue chambers shall be obliged to provide to the Minister in charge of environmental affairs the reports concerning the register of entrepreneurs producing or importing from abroad products on whose sale product charge is collected, and the amounts of revenues on product charges, broken down into individual products, within no later than the end of the first quarter of the year following the year concerned by the report.

2. The Minister responsible for environmental affairs may, in agreement with the Minister in charge of public finance, determine, by means of a Decree, a specimen of the register referred to in section 1 above.

Art. 16.

1. Entrepreneurs referred to in Art. 13, sections 1 and 2 shall be obliged to keep additional, off-book record-and-evidence of sale of products on which product charge is collected.

2. The record-and-evidence referred to in item 1 above should comprise:

- 1) first name, surname, address or name (company name) and seat (registered office) of the entrepreneur;
- 2) date of sale;
- 3) indication, in accordance with section 3 below, of a document constituting the basis for entry into the record-and-evidence;
- 4) name of product;
- 5) product's measurement unit;
- 6) price of product;
- 7) amount of collected product charge as subdivided into individual items.

3. Entries into the record-and-evidence are made on the grounds of evidence of payment (receipts), internal evidence documents issued as of the end of the day, or other documents as are indispensable for keeping the record-and-evidence, specifying the total value of products sold.

Art. 17.

1. Entrepreneur who produces or imports from abroad products on whose sale product charge is collected, shall be obliged to submit to the Inland Revenue quarterly statements concerning the amounts of product charges as reckoned, collected and paid toward the Inland Revenue's bank account, within no later than 30 (thirty) days of the end of each subsequent quarter of the year.

2. The Minister responsible for public finance shall determine, by means of a Decree, a specimen of the statement referred to in section 1 above.

Art. 18.

1. Entrepreneur who produces or imports from abroad products on whose sale product charge is collected, shall be obliged to preserve, in a chronological order, pieces of evidence for the prices of the products and the amount of the product charge collected, for a period of 5 (five) years, commencing with the end of the calendar year to which these pertain.

Art .19.

1. In the event that the entrepreneur who produces or imports from abroad products on whose sale product charge is collected, fails to meet his obligation as to payment of product charges or submittal of statement referred to in Art. 17, or, in the event that the entrepreneur has submitted a statement that may voice reservations, the competent Inland Revenue shall, on the grounds of its own findings, determine, by means of a resolution, the amount

of the unpaid product charge, using the rates binding as of the day on which the proceedings was commenced, increased by 100%.

2. The findings referred to in section 1 shall be made by the Head of Inland Revenue, in particular, on the grounds of tax statements submitted by the entrepreneur and other documents as are indispensable for controlling the accuracy of product charges reckoned.

Art. 20.

Resolution determining the amount of product charge shall not be issued unless, by the end of the calendar year within which the entrepreneur producing or importing from abroad products on whose sales product charge is collected was obliged to pay the charge, a period of 5 (five) years has passed.

Art. 21.

1. Product charges which have not been paid within the deadline determined in Art. 11, section 2, shall be liable, together with interest collected on account of delay, to enforced collection upon the procedure determined in the rules of executory proceedings in administration structures.

2. Inland Revenue referred to in Articles 5, 6, 8, 11, 13, 14, 17, 19, 25 and 34 is an office that is competent in regard of the seat (registered office) or place-of-residence of the entrepreneur producing or importing from abroad products on whose sales product charge is collected, or, in case the seat or residential place of an entrepreneur is located outside the territory of the Republic of Poland - 2nd Inland Revenue, Warsaw, Borough of *ródmie*cie.

Chapter 3 Deposit Charge

Art. 22.

1. Retail dealer of lead (acid) batteries shall be obliged, on sale thereof, to reckon and collect deposit charge.

2. The dealer shall not reckon or collect the deposit charge in case that, on sale of the product referred to in clause 1, he has accepted a consumption discard produced out of such product or a document being evidence that a consumption discard of this same sort has been disposed of at a special collection site.

3. The Council of Ministers shall determine, by means of a Decree, the rates of deposit charge for lead (acid) batteries, whereas the grounds for this determination shall be the degree of bothersomeness of consumption discards from these products to the environment as well as the existing possibilities of recycling thereof.

Art. 23.

1. Retail dealer who has sold a product to which a respective deposit charge pertains and has collected a deposit, shall be, within no later than 30 (thirty) days of the date of the product sale, obliged to accept consumption discard produced from a product of the same type and in the same amount as the product sold, and return the deposit fee on the grounds of confirmation referred to in Art. 24.

2. The dealer referred to in section 1 above shall be obliged to fix on the premises of the product retail outlet, in a well-visible place, a notice specifying:

- a) the terms, conditions and procedure of return of the consumption discard and deposit charge receipt;
- 2) institution to which submitted shall be any information concerning irregularities in execution of obligations ensuing from this Act; and,
- 3) other spots of the consumption discard collection system.

3. Entrepreneur who produces or imports from abroad lead (acid) batteries shall be obliged to collect from retail dealers consumption waste for which deposit charge has been returned.

4. In cases that return of deposit charge by a retail outlet proves impossible due to liquidation of the outlet or its remaining closed for a period longer than 30 (thirty) days, entrepreneur producing or importing from abroad lead (acid) batteries shall be obliged to accept consumption discard and return the deposit charge through collection system referred to in Art. 3, section 3.

5. The dealer shall be obliged to transfer onto the bank account of the National Fund, referred to in Art. 28, section 1, not-reimbursed deposit charges collected on sale of a product to which such charge pertains, within 3 (three) months of the date of sale of the product.

6. Entrepreneur producing or importing from abroad lead (acid) batteries, who has returned the deposit charge through the collection system, shall be entitled to reimbursement from the National Fund of an equivalent of the deposit charges returned.

7. In order that the he may obtain the equivalent of reimbursed charges, the entrepreneur referred to in section 6 above shall be obliged to submit a register comprising data of the person toward whom the deposit charge has been reimbursed, together with specification of the amount of this charge, and, on demand of the National Fund, also evidence of return of this charge.

Art. 24.

Retail dealer referred to in Art. 22, section 1 shall, on purchase of product to which deposit charge pertains, confirm the collection and the amount of the

deposit collected in a simplified invoice, VAT invoice or another evidence of sale.

Chapter 4 **Rules concerning the management of resources obtained on product charge**

Art. 25.

Revenues on account of product charge shall be transferred by Inland Revenues onto the bank account of, respectively, the National Fund, a provincial fund, or both the National and a provincial fund.

Art. 26.

1. Revenues on account of product charge on sale of a product contained in a packaging or printed-matter paper shall be collected on separate bank accounts of provincial funds.

2. Revenues referred to in clause 1 shall be assigned by provincial funds to refinancing of actions pursued by *gminas* (communes), entrepreneurs or entrepreneur organisations concerning:

- 1) selective collection of packaging discards;
- 2) projects aimed at recovery and recycling of packaging discards;
- 3) ecology-oriented education, focused on selective collection and recycling of packaging discards.

Art. 27.

1. Revenues on account of product charge on fuels enumerated in Annex No. 2 to this Act shall be gathered in 50% on a separate bank account of the National Fund and in the remaining 50%, on separate bank accounts of respective provincial funds.

2. Resources referred to in section 1 shall be assigned by the National Fund and provincial funds toward refinancing of:

- 1) investments and projects aimed at limiting gas and dust emissions connected with fuel combustion;
- 2) implementation of so-called cleaner technologies, connected with fuel combustion, to replace technologies hitherto used, which have proved burdensome to the environment;
- 3) execution of energy saving projects;
- 4) execution of investments relating to advantage taken of regenerable sources of energy.

Art. 28

1. Revenues on account of sale of lead (acid) batteries, nickel-cadmium batteries and galvanic batteries and cells, as well as revenues on not-

reimbursed deposit charges, shall be collected on separate bank accounts of the National Fund.

2. Resources referred to in section 1 shall be assigned by the National Fund for refinancing of the following:
 - 1) selective collection of consumption discards produced by lead (acid) batteries, nickel-cadmium batteries as well as galvanic batteries and cells;
 - 2) projects aimed at recovery and recycling of consumption discards produced by lead (acid) batteries, nickel-cadmium batteries as well as galvanic batteries and cells;
 - 3) ecology-oriented education regarding selective collection of consumption discards produced by lead (acid) batteries, nickel-cadmium batteries as well as galvanic batteries and cells.

Art. 29.

1. Revenues on account of product charge collected on sale of cooling and air-conditioning appliances shall be collected on separate bank accounts of provincial funds.

2. Resources referred to in section 1 above shall be assigned by provincial funds for refinancing of:
 - 1) selective collection of consumption discards produced by cooling and air-conditioning appliances;
 - 2) a system of usage and neutralisation of consumption discards produced by cooling and air-conditioning appliances;
 - 3) investments and projects aiming at limiting the use of substances which are dangerous to the environment in cooling and air-conditioning appliances.

Art. 30.

1. Revenues on account of product charge collected on sale of tyres shall be collected on separate bank accounts of the National Fund.

2. Resources referred to in section 1 above shall be assigned by provincial funds for refinancing of:
 - 1) selective collection of consumption discards produced by tyres;
 - 2) projects aiming at recovery and neutralisation of consumption discards produced by tyres.

Art. 31.

1. Revenues on account of product charge collected on sale of lubricant oils shall be collected on separate bank accounts of the National Fund.

2. Resources referred to in section 1 above shall be assigned by the National Fund for refinancing of:
 - 1) selective collection of consumption discards produced by lubricant oils;
 - 2) projects aiming at recovery and neutralisation of consumption discards

produced by lubricant oils.

Art. 32.

1. Revenues on account of product charge collected on sale of discharge lamps, whose types are enumerated in Annex No. 4 to this Act, shall be collected on separate bank accounts of the National Fund.
2. Resources referred to in section 1 above shall be assigned by the National Fund for refinancing of:
 - 1) selective collection of consumption discards produced by discharge lamps;
 - 2) projects aiming at recovery and neutralisation of consumption discards produced by discharge lamps;
 - 3) ecology-oriented education relating to selective collection and recycling of consumption discards produced by discharge lamps.

Art. 33.

1. Disbursements connected with limiting the bothersomeness of road transport for the environment, on projects referred to in section 4, shall be determined on an annual basis, in the Budgetary Act, as 5% (five per cent) of revenues planned as of a given year on engine fuels' excise tax.
2. Resources on disbursements referred to in section 1 shall be assigned, in the form of a target subsidy, toward the National Fund - in 50%, and toward provincial funds - in 50%.
3. Resources referred to in section 1 shall be collected by the National Fund and provincial funds on separate bank accounts.
4. Resources referred to in section 1 shall be assigned by the National Fund and provincial funds for refinancing of the following:
 - 1) investments and actions taken in order to limit gas and dust emissions connected with combustion of engine fuels;
 - 2) resolutions leading to energy saving in the area of motorisation;
 - 3) implementation of so-called cleaner technologies in motorisation, in order to replace hitherto used technologies which have proved burdensome to the environment, including ones connected with the use in transport of 'environment-friendly' engine fuels.

Art. 34.

The Minister responsible for public finance shall, in agreement with the Minister in charge of environmental affairs, determine, by way of a Decree, detailed rules for transferring by Inland Revenues onto separate bank account of the National Fund and provincial funds the resources obtained on product charge and on account of share in excise tax on account of engine fuels.

Art. 35.

1. The National Fund shall be obliged to provide the Minister competent as to environmental issues and to the Minister responsible for economy reports concerning the amounts of revenues on product charges and share in excise tax on account of engine fuels and comprising an assessment of the method and effectiveness of the use of these resources as of annual periods, within no later than by the end of the first quarter following the year concerned by the report.
2. Provincial funds shall be obliged to provide the Minister competent as to environmental issues and to the Minister responsible for economy reports concerning the amounts of revenues on product charges and share in excise tax on account of engine fuels and comprising an assessment of the method of redistribution and effectiveness of the use of these resources as of annual periods, within no later than by the end of the first quarter following the year concerned by the report.
3. The Minister in charge of environmental issues may determine, by means of a Decree, specimens of reports referred to in sections 1 and 2.

Art. 36.

1. The *gmina* (commune) administration ('management') shall be obliged to draw up annual reports comprising pertinent information on:
 - 1) type and quantity of packaging discards collected within the area of the commune;
 - 2) type and quantity of discards provided for recovery and recycling.
2. The commune administration shall be obliged to attach to the report referred to in section 1 above pertinent evidence of provisions of packaging discards for recovery and recycling.
3. The report referred to in section 1 shall be provided by the commune administration, by no later than 31st March of the calendar year following the year concerned by the report, to the Marshall of Province and the respective provincial fund.
4. Provincial funds shall, by no later than 30th April, provide resources obtained from product charges for packagings and printed-matter paper to communes situated within the territory of a province, in proportion to the quantity of packaging discards provided for recovery and recycling, and disclosed in the report referred to in section 1.
5. Provincial funds shall be obliged to provide, by no later than 30th June of the calendar year following the year concerned by the information, to the Minister in charge of environmental affairs an aggregated information on type and quantity of packaging discards collected by communes within the territory of a given province and provided for recycling, as well as on resources obtained on product charges on packagings and printed-matter paper, as

have been provided to the communes.

Chapter 5 Penal Regulations

Art. 37.

Retail dealer who has failed to fulfil his obligation of:

- 1) acceptance of consumption discard produced by a product of the same sort and in the same quantity as the product sold, and return of deposit charge (Art. 23, section 1);
 - 2) fixing on the premises of the retail outlet of a notice informing on terms, conditions and procedure of return of consumption discharge and receipt of deposit charge, on institution to which information should be submitted ensuing from the Act as well as indication of other spots of the consumption discard collection system (Art. 23, section 2);
 - 3) transfer of not-reimbursed deposit charge onto bank account of the National Fund (Art. 23, section 5),
- shall be subject to penalty of fine.

Art. 38.

Entrepreneur who produces or imports from abroad lead (acid) batteries and who has failed to fulfil his obligation of:

- 1) receipt from retail dealers consumption discards for which deposit charge has been returned (Art. 23, section 3);
 - 2) acceptance of consumption discard and return of deposit charge through collection system referred to in Art. 3, section 3, if the return of the deposit charge through a retail outlet has proved impossible (Art. 23, section 4),
- shall be subject to penalty of fine.

Art. 39.

Adjudication as to cases referred to in Art. 23 shall be effected upon terms and conditions and according to the procedures determined in the 'Code of rules pertaining to minor offence cases'.

Art. 40.

1. Issues referred to in Art. 37 may be liable to fine imposed by Provincial Commercial Inspector by means of a penalty ticket.
2. Issues referred to in Art. 38 may be liable to fine imposed by Provincial Commercial Inspector by means of a penalty ticket.

Chapter 6 Amendments to governing regulations. Final provisions

Art. 41.

Into the Act dated 8th January 1993 "on Goods and Services (Value-Added) Tax and Excise Tax" (cf. Journal of Laws No. 11, Item 50, No. 28, Item 127 and No. 129, Item 599; of 1994 No. 132, Item 670; of 1995 No. 44, Item 231 and No. 142, Item 702 and 703; of 1996 No. 137, Item 640; of 1997, No. 111, Item 722, No. 213, Item 776 and 780, No. 137, Item 926, No. 141, Item 943 and No. 162, Item 1104; of 1998 No. 139, Item 905 and No. 161, Item 1076; and of 1999 No. 50 Item 499 and No. 57, Item 596), the following amendment is hereby introduced:

In Annex No. 6 - "Register of Excise Products" to the Act, item 20 - "Plastic packagings, including those used with products imported as contained in the same" shall henceforth be deleted.

Art. 42.

Into the Act dated 31st January 1980 "on Protection and Formation of the Environment" (uniform text - cf. Journal of Laws 1994 No. 49, Item 196; of 1995 No. 90, Item 446; of 1996 No. 106, Item 496 and No. 132, Item 622; of 1997 No. 46, Item 296, No. 96, Item 592, No. 121, Item 770, and No. 133, Item 885; and, of 1998 No. 106, Item 668), the following should be added:

1) Art. 86h, reading as follows:

"86h. With organisation units emitting into the air SO₂ whilst combusting fuels on whose purchase product charge is collected, on the grounds of a separate Act, the provisions of Art. 86, section 2, item 1 and section 4, Art. 86a, section 1, Art. 86b and Art. 86g shall not be applicable."

2) Art. 87e, reading as follows:

"87e. 1. The income of the National Fund and provincial funds is constituted by revenues on account of product charge.

2. Resources referred to in section 1 above are assignable toward execution of tasks enumerated in Articles 26-33 of the Act on Product Charge and Deposit Charge."

Art. 43

Issues not regulated by this Act shall be subject to the respective provisions of the Act dated 27th June 1997 "on Discards" (cf. Journal of Laws No. 96, Item 592 and of 1998 No. 106, Item 668).

Art. 44.

This Act shall enter into force as of 2000, exclusive of:

- 1) Art. 6 and Art. 42, item 1, which shall enter into force as of 1st January 2003,
- 2) Art. 33, which pertains to Budgetary Acts - commencing with the Budgetary Act as of the year 2001,
- 3) Articles 4, 5, 23 and 41, which shall enter into force upon lapse of 6

(six) months of the day of publication thereof.

Annexes to the Act

Annex No. 1

Types of packaging and printed-matter paper on whose sale product charge is collected

No.	'PKWiU' Symbol	Types of Packaging and Printed-Matter Paper
1	2	3
	25.22	I. Type of packaging (unit, transport, collective)
1	17.40.21-50 17.40.21-73 17.40.21-75	plastic
2	28.72.12	aluminium (vol. < 300 l)
3	28.72.11	white light metal-sheet (other than aluminium)
4	21.21.12 21.21.13 21.21.14 21.21.15-30	paper, cardboard
5	26.13.11	industrial glass (excl. ampoules)
6	regardless of the symbol	laminates
7	do.	natural material (timber, textile)
		II. Type of printed-matter paper
8	22.21 22.13	newspapers, magazines, journals, other periodicals
9	22.11.20-60.99 22.11.20-60.92 22.11.10-00.20 22.22.12	commercial advertising materials, leaflets, pamphlets

Annex No. 2

Types of fuel on whose sale product charge is collected

No.	'PKWiU' Symbol	Type of Fuel
1	2	3
		I. Coal and coal-derivative fuels
1	Regardless of the symbol	hard coal - power fuel S>1.1%
2	do.	hard coal - power fuel S=0.8-1.1%
3	do.	hard coal - power fuel S<0.8%
4	do.	hard coal (coke)
5	10.20.10-10	lignite
6	10.10.12	hard-coal briquette (patent fuel)
7	10.20.10-20	lignite briquette

8	Regardless of the symbol	metallurgic coke
9	do.	domestic coke
		II. Other fuels
10	11.10.10-10 11.10.10-20	petroleum
11	Regardless of the symbol	high-methane natural gas
12	do.	nitrogenated natural gas
13	02.01.14-00 10.30.10-00.1 10.30.10-00.2	peat and timber
14	Regardless of the symbol	liquid gas
15	23.20.17-00.40	furnace (heating) oil, heavy, excl. of oils for ship engines (S>3%)
16	23.20.17-00.39	furnace oil, light, excl. of oils for ship engines (S+1-3%)
17	23.20.17-00.31	furnace oil, light, 'environment-friendly', excl. of oils for ship engines (S<1%)
18	Regardless of the symbol	other gases

Annex No. 3

Types of products on whose sale product charge is collected

No.	'PKWIU' Symbol	Product Type
1	2	3
1	29.23.12	air-conditioning appliances
2	29.23.13	cooling and refrigerating/freezing appliances, heating pumps other than household equipment
3	29.71.11	household-type refrigerating and freezing units
4	31.40.21 31.40.22	lead (acid) batteries
5	31.40.23	nickel-cadmium batteries: - big-size - small-size (incl. packets)
6	31.40.1, excl. of 31.40.13	galvanic (voltaic) cells and batteries, without spare parts: - button-type - original batteries - other secondary batteries

Annex No. 4

Types of other products on whose sale product charge is collected

No.	'PKWiU' Symbol	Type of Product
1	2	3
		I. Lubricant oils
1	23.20.18, excl. of 23.20.18-09.10	lubricant oils
		II. Discharge lamps
2	Regardless of the symbol	fluorescent lamps
3	do.	compact fluorescent lamps
4	31.50.15-53	mercury-discharge lamps
5	31.50.15-55 31.50.15-57	sodium-discharge lamps (vapour tubes)
		III. Tyres
6	25.11.11 25.11.12 25.11.13 25.11.14 25.11.15-30	tyres

**JUSTIFICATION
OF THE ACT ON PRODUCT CHARGE AND DEPOSIT CHARGE
(DRAFT VERSION)**

I

In order than Polish legal norms and standards as to environmental protection be rendered in conformance with legal regulations as binding in the European Union - in particular, with requirements ensuing from Directives No. 75/442/EEC concerning discards/waste (amended by Directive No. 91/156/EEC), No. 75/439/EEC concerning discard oils, No. 91/157/EEC which regulates actions aiming at removing out of households worn-and-torn batteries and battery sets containing determined amounts of mercury, cadmium or lead, No. 94/63/EEC which implements the EU strategy pertaining to packaging discards, the Directive of the Parliament and the Council of Europe No. 98/70/EC concerning the quality of petrol fuels and diesel fuels, and, 2nd Sulphur Protocol and the Kyoto Protocol attached to the framework convention of the United Nations concerning climatic changes, as well as the Montreal Protocol concerning substances deteriorating the ozone layer - the present draft version of the Act has been drawn up to provide a comprehensive solution to the problem of use of the environment, connected with emission of pollution into the atmospheric air as well as a comprehensive solution to the problem of limiting the amounts of produced waste and reasonable development thereof.

Legal resolutions comprised in the draft are targeted at both producers who produce, launch into the market (also, import) products that are bothersome to the environment, direct consumers of products of this category, and public administration organs as well as funds that will manage the resources obtained from the charges.

The State environmental protection policy as implemented past 1989 has allowed for obstructing degradation of the natural environment and for commencement of an improvement process. A radical increase in investment outlays on environmental protection followed, which has rendered Poland distinct amongst countries in which centrally planned economy had once been conducted, and positioned it closer to the standards of high developed OECD countries. Polish economy, however, further faces enormous challenges as far as environmental protection is concerned, ensuing both from the need of making up for backlogs of a number of years as well as from the pre-conditions of the European Union membership.

The system of product and deposit charges as proposed herewith might provide support to the State policies to be pursued throughout the coming decade, by means of:

- provision of an instrument accorded with the principles of environmental protection (ecological) and fiscal policies of the European Union, and meeting the demands of the so-called 'green fiscal reform';
- replacement of certain environment-protection-oriented charges or fees as have been compulsory to date, simplifying the cost of reckoning thereof and diminishing administrative costs involved;

- rendering feasible the necessary (though moderate) increase in public funds assigned to environmental protection investments, by supplying them with a slight part of increased excise tax on fuels, as required in relation to the meeting of the respective EU standards;
- provision to economic entities of a motivating factor for seeking for cost-efficient means of decreasing the pressure onto the environment; and,
- assistance in establishment of the market of worn-and-torn materials, which, if treated in a traditional manner, would, in the form of discards, become bothersome to the environment.

II

One of the crucial elements here is the problem of the profile of charges imposed on individual groups of products proving bothersome to the environment. The solution used hitherto, consisting in determination, collection and execution of charges for emission (introduction) of pollution into the air has not proved of a comprehensive nature. On preparing the draft Act, attempts have been made to prevent, basing on experiences hitherto gathered, incoherence of the system, by means of grounding the new draft on new assumptions.

The governing principle of the Act (draft) is imposition, on entrepreneurs producing and launching into the market (also, importing) products that are bothersome to the environment, of the obligation of calculating and paying adequate product charges on sale of these products.

The basic assumption for division of charge collected on environmentally bothersome products into product charge and deposit charge is, respectively, the returnable or not-returnable nature of the charge.

The charge as provided for by the draft would pertain to:

- product charge: packagings and printed-matter paper; coal and coal-derivative fuels; motor-vehicle batteries; galvanic (voltaic) cells and batteries; lubricant oils; discharge lamps; tyres; cooling and air-conditioning appliances;
- deposit charge: lead (acid) motor-vehicle batteries.

The hereinabove presented catalogue of products, on which collection of the charges would be postulated, is not complete, in that in future, the provisions of the proposed Act should concern also other product categories. Consideration is required also for possible imposition of deposit charge on certain products to which, as of the present day, product charge has been proposed instead.

Product charge collected on sale of the above enumerated products shall be assigned in its entirety to the implementation of tasks determined in the Act. It has not been considered, however, in the event of providing economic incentives in the form of a partial reimbursement thereof, or introduction of an exemption system (exclusive of packagings and lead

batteries). The element that exerts an impact on stimulation of behaviour being desirable from the standpoint of environmental protection regulations is differentiation between product charge rates themselves.

It should be highlighted that from amongst the group of products on which product charge is to be collected, engine (motor) fuels have been discerned. It has been proposed that excise tax on motor fuels fulfil, simultaneously, the function of ecological product charge. In parallel, withdrawal from charges for pollution emission by motor vehicles and on fuel reloading is planned, by means of a respective amendment to (*resp.* replacement of) the Decree of the Council of Ministers "in the matter of charges collected on economic use of the environment and introduction of changes thereto".

Deposit charge, upon the first stage of introduction of this instrument, has been limited exclusively to lead (acid) batteries. The stimulation role shall in this case be fulfilled by return of deposit charge to the direct consumer, in case of return of a worn-and-torn batteries on purchase of a new set at a retail outlet.

III

The Act does not provide for using with entrepreneurs who are obliged to pay product charges any discounts or exemptions preferring the sale of determined categories of product being bothersome to the environment, since from the standpoint of environmental protection, introduction of such relieves is deemed not purposeful. The Act provides for exemption of from product charges exclusively for those entities which will prove capable of resolving the problem of packaging discards and/or lead batteries on their own.

IV

On working out the system of product and deposit charges, efforts have been taken to produce a clear-cut structure, one that would prove easy and simple to implement, as well as non-expensive as to the entire manner of its functioning. In this connection, it has been decided not to issue, in case of product charge, any resolutions determining the amounts thereof. Entities selling products on which product charge should be collected, shall be obliged to calculate, collect and subsequently pay the same onto the account of the competent Inland Revenue. The deposit charge system has been simplified to a maximum degree possible, by situating the system on the retail trade level.

V

The draft Act entrusts the execution of competence as to collection of receivables on product charge to treasury (inland-revenue) administration units since it is these units that meet any and all requirements proposed by

the Act and secure efficient implementation of its provisions. An important argument advocating acceptance of this solution would be that it is in line with the competitive division of the State organs. This would result in discharging environmental-protection services from performance of duties to whose execution they are not prepared. Moreover, these services are not equipped with penalty/internal-revenue-collection instruments that would enable them for a fully efficient execution of financial commitments.

To recapitulate, entrusting of control and execution of the correct functioning of product charge and deposit charge exclusively to the inland-revenue administration may result in that implementation of the charge system under discussion will proceed efficiently, professionally and against minimum costs incurred possible.

VI

The procedure of reckoning of product charge on sale of products is related to a very important question, namely: "Should Value-Added Tax be collected on the charge?" The draft Act assumes a general principle that product charge shall not constitute the VAT base. Such approach to the question of charge reckoning seems proper since in this manner a double taxation has been prevented. Yet product charges collected should be disclosed on respective invoices, simplified invoices, bills, or receipts as a separate item, for the entire period of trading of the product on which it has been collected - from the moment of its being produced or imported until the moment of sale (in the domestic market) or export thereof.

VII

In order that competitiveness of Polish products in foreign markets be secured, a principle has been introduced that export sale of products to which product charge pertains shall be exempt from the product charge.

VIII

In order that the legal solutions binding within the territory of the Republic of Poland conform with analogous constructions of the European Union, the draft has been furnished with a separate chapter dealing with regulation of the principles of management of resources obtained from product charge.

The basic principle for management of the resources on the charge is attachment of a determined source of revenue to a given fund which, in turn, may disburse resources thus achieved exclusively on purposes specified in the Act.

In order that insight may be provided into the amounts of revenues on

the charge and correctness of disbursement of the resources by a given fund, a rule has been introduced saying that revenues on each of the types of charge be collected on a separate account.

Additional guarantee for controlling the correctness of taking advantage of revenues on the charges would be imposition on the funds of the duty of submitting detailed reports concerning the purpose and method of expenditure of these means.

X

The solutions as provided in the draft Act on Product Charge and Deposit Charge shall require amendments made to other legal acts of the Act/Law rank, in order that a coherence of the legal system be provided.

Hence, in the Act on Goods and Services Tax, it has been proposed to liquidate excise tax on plastic packagings, in order that a doubled taxation thereof be avoided.

Also in order to avoid a double taxation of economic entities in connection with introduction of product charge on fuels, amendments into the Act on Protection and Formation of the Environment have been proposed, which would exclude from charges for introduction of pollution into the air sulphur-dioxide emission accompanying fuel combustion.

It has been planned that entrepreneurs who have installed and have been using systems decreasing emission into the atmosphere of SO₂ produced from combustion of mineral (fossil) energy carriers and other energy carriers, will be empowered to trading in the limits of pollution emission. These limits and rules of trading of the same shall be determined by a separate Act, currently under preparation in the Ministry of Environmental Protection, Natural Resources and Forestry.

X

The proposed product charges and deposit charges shall be imposed on products which have already been subject to such charges in several countries, where their use has resulted in favourable ecological and/or fiscal results. Also the amounts themselves are close to those in use in other countries. Implementation of the charges would thus mean no experimenting whatsoever. However, against the Polish conditions, this will prove a remarkable breakthrough, since, apart from the small excise tax amount on plastic packagings introduced in 1995, there have as yet been provided no fiscal instruments that would be strictly connected with ecological bothersomeness of products.

The use of non-returnable ecological fiscal charges is justifiable in relation to products whose usage exerts, in principle, material adverse effects on the environment, whereas a direct metering of these effects in each case would prove too expensive. In these circumstances, product charge may be a successful replacement of the so-called emission charge. Deposit charges, in

turn, are used with products whose environmental bothersomeness may be materially decreased in case they have been transmitted to an adequate utilisation/treatment plant.

Revenues on product charges would be collected by the National Fund for Environmental Protection and Water Management and provincial funds of environment protection and water management, on separate accounts for each type of charge, and subsequently expended on specified purposes as enumerated in the Act.

XI

Economic and financial consequences of deposit charges are so slight that they may be entirely ignored.

However, economic consequences of proposed product fees have been subject to a detailed analysis. They would be certainly the most significant in the case of fuels, and then, packagings, in regard of the scale of respective uses thereof.

On the grounds of wear-and-tear structure of individual products in the [national] economy and in households, it has been estimated that the increase of expenditure on fuel purchases in the [national] economy would equal 0.05% whereas increase in maintenance costs as to households (depending on household category) would total between 0.17% and 1.05%.

Similar estimates concern packaging charges. They would exercise only a very slight impact on increase in production costs (0.02%) and a moderate one on increase of household maintenance costs (ca. 0.5%). In regard of the possibility of limiting the mass of useless packagings and of substitution of the more bothersome types of packaging by the less troublesome ones, the actual amounts payable may prove lower. The possibility of charge exemptions as proposed shall also result in diminishing of expected consequences for production and maintenance costs.

It should be stressed that implementation of product charges and ecological deposits would allow for creation of a number of new jobs, and this in connection with a necessity of establishing a system of collection, use and utilisation of 'consumption waste', discards produced by cooling/air-conditioning appliances, and packaging waste.

XII

It is proposed that a six-month *vacatio legis* period be introduced for the provisions of the Act pertaining to establishment by the entrepreneurs of a network of collection and processing of products on whose sale the charges have been introduced. This has to do with a necessity of undertaking by the entrepreneurs of a whole number of legal and factual actions in order that the system may be created. Furthermore, it has been assumed that a set of regulations concerning the transfer of product charge on fuels shall enter into force on 1st January 2003, i.e. after the restructuring project of the Polish hard-coal mining industry is completed.

The list of products concerned by product and deposit charges should be extended over the subsequent years. In parallel, the reform of the emission charge system, initiated in the present year, should be continued throughout.

**Decree
of the Council of Ministers dated
in the matter of product charge collected on sale of selected products.**

Pursuant to Article 7, sections 2 and 3 of the Act dated "on Product Charge and Deposit Charge" it shall be stipulated as follows:

Para. 1.

This Decree determines the types of products on whose sale product charges are collected, as well as unit rates of these charges.

Para. 2.

Types of products on whose sale product charges are collected and unit rates of the same are determined in Annex No. 1 to this Decree.

Para. 3.

This Decree shall enter into force as of 2000.

Annex No. 1

Types of products liable to product charges and unit rates of the product charges

No.	'PKWiU' Symbol	Product Type	Unit Charge Rate
1	2	3	4
1	29.23.12	air-conditioning appliances	- 2% for new appliances - 10% for used appliances, exported from abroad
2	29.23.13	cooling and refrigerating/freezing appliances, heating pumps other than household equipment	- 2% for new appliances - 10% for used appliances, exported from abroad
3	29.71.11	household-type refrigerating and freezing units	- 2% for new appliances - 10% for used appliances, exported from abroad
4	31.40.21 31.40.22	lead (acid) batteries	1%
5	31.40.23	nickel-cadmium batteries: - big-size - small-size (incl. packets)	- 3% - 5%

6	31.40.1, excl. of 31.40.13	galvanic (voltaic) cells and batteries, without spare parts: - button-type - original batteries - other secondary batteries	- 5% - 3% - 1%
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Draft version

**Decree
of the Council of Ministers dated
in the matter of product charge collected on sale of fuels.**

Pursuant to Article 6, section 3 of the Act dated "on Product Charge and Deposit Charge" it shall be stipulated as follows:

Para. 1.

This Decree determines the types of fuels on whose sale product charges are collected, as well as unit rates of these charges.

Para. 2.

Types of fuels on whose sale product charges are collected and unit rates of the same are determined in Annex No. 1 to this Decree.

Para. 3.

This Decree shall enter into force as of 1st January 2003.

Annex No. 1

Types of fuel liable to product charges and unit rates of the product charges

No.	Symbol 'PKWiU'	Type of Fuel	Rate in PLN per unit of given fuel type
1	2	3	4
		I. Coal and coal-derivative fuels	PLN/1 ton
1	Regardless of the symbol	hard coal - power fuel S>1.1%	11.20
2	do.	hard coal - power fuel S=0.8-1.1%	8.40
3	do.	hard coal - power fuel S<0.8%	5.60
4	do.	hard coal (coke)	11.10
5	10.20.10-10	lignite	0.60
6	10.10.12	hard-coal briquette (patent fuel)	0.00
7	10.20.10-20	lignite briquette	0.00

8	Regardless of the symbol	metallurgic coke	0.00
9	do.	domestic coke	0.00
		II. Other fuels	PLN/1 ton
10	11.10.10-10 11.10.10-20	petroleum	0.00
11	Regardless of the symbol	high-methane natural gas	0.00
12	do.	nitrogenated natural gas	0.00
13	02.01.14-00 10.30.10-00.1 10.30.10-00.2	peat and timber	0.00
14	Regardless of the symbol	liquid gas	0.00
15	23.20.17-00.40	furnace (heating) oil, heavy, excl. of oils for ship engines (S>3%)	19.00
16	23.20.17-00.39	furnace oil, light, excl. of oils for ship engines (S+1-3%)	9.50
17	23.20.17-00.31	furnace oil, light, 'environment-friendly', excl. of oils for ship engines (S<1%)	0.00
18	Regardless of the symbol	other gases	0.00

**Decree
of the Council of Ministers dated
in the matter of product charge collected on sale of
packagings and printed-matter paper**

Pursuant to Article 4, section 3 of the Act dated "on Product Charge and Deposit Charge" it shall be stipulated as follows:

Para. 1.

This Decree determines the types of packagings and printed-matter paper on whose sale product charges are collected, as well as unit rates of these charges.

Para. 2.

Types of packagings and printed-matter paper on whose sale product charges are collected and unit rates of the same are determined in Annex No. 1 to this Decree.

Para. 3.

This Decree shall enter into force as of 2000.

Annex No. 1

**Types of packagings and printed-matter paper liable to product charges
and unit rates of the product charges**

No.	'PKWiU' Symbol	Types of Packaging and Printed-Matter Paper	Unit rate in PLN per 1 kg
1	2	3	4
	25.22	I. Type of packaging (unit, transport, collective)	
1	17.40.21-50 17.40.21-73 17.40.21-75	plastic	2.95
2	28.72.12	aluminium (vol. < 300 l)	1.50
3	28.72.11	white light metal-sheet (other than aluminium)	0.56
4	21.21.12 21.21.13 21.21.14 21.21.15-30	paper, cardboard	0.40
5	26.13.11	industrial glass (excl. ampoules)	0.15
6	regardless of the symbol	laminate	1.69
7	do.	natural material (timber, textile)	0.20

		II. Type of printed-matter paper	
8	22.21 22.13	newspapers, magazines, journals, other periodicals	0.40
9	22.11.20-60.99 22.11.20-60.92 22.11.10-00.20 22.22.12	commercial advertising materials, leaflets, pamphlets	0.40

**Decree
of the Council of Ministers dated
in the matter of product charge collected on sale of
selected products.**

Pursuant to Article 22, section 3 of the Act dated "on Product Charge and Deposit Charge" it shall be stipulated as follows:

Para. 1.

This Decree determines the types of products on whose sale product charges are collected, as well as unit rates of these charges.

Para. 2.

Types of products on whose sale product charges are collected and unit rates of the same are determined in Annex No. 1 to this Decree.

Para. 3.

This Decree shall enter into force as of 2000.

Annex No. 1

**Types of products liable to product charges and unit rates of the
product charges**

No.	'PKWiU' Symbol	Type of Product	Unit rate in PLN per 1 kg
1	2	3	4
1	31.40.21 31.40.22	Lead (acid) motor-vehicle batteries	2.00