

Final text agreed after discussing Senate amendments

Act of May 11, 2001
on Entrepreneurs' Obligations with regard to Management of Certain Wastes,
Product Fee and Deposit Fee

Chapter I
General Provisions

Article 1.

1. This Act regulates obligations of importers and product producers, further referred to as "entrepreneurs" who introduce products in packaging types listed in Schedule No. 1 and products listed in Schedules No. 2-3 to the Act into the domestic market; it also regulates the basis for calculating and collecting product and deposit fees.

2. Entrepreneurs manufacturing or importing products in packaging types listed in Schedule No. 1 hereto shall also include retail outlets with trading area in excess of 500 sq.m. selling products packaged in that outlet.

3. The provisions of this Act shall also apply to entrepreneurs introducing items consisting of products whose elements are listed in Schedules No. 2-3 hereto into the domestic market, by means of import.

4. All matters concerning packaging and spent product waste management not regulated herein shall be governed by waste-related legislation.

5. The provisions of this act do not infringe the provisions contained in Section II, chapter I of the Environmental Protection Act dated April 27, 2001 (Journal of Law No. ... item ...).

Article 2.

Whenever this Act mentions:

- 1) lead-acid battery – this shall refer to a starting battery or a single cell of an industrial battery,
- 2) export of products – this shall refer to admission of products to transport out of the country, in the sense of provisions contained in the act dated January 9, 1997 - Customs Code (Journal of Laws No 23, item 117, No 64, item 407, No 121, item 770, No 157, item 1026 and No 160, item 1084; of 1998 – No 106, item 668 and No 160, item 1063; of 1999 – No 40, item 402 and No 72, item 802; and of 2000 – No 22, item 269, No 119, item 1250, No 120, item 1268 and of 2001 – No. 12, item 92 and No. 29 item 320),
- 3) import of products – this shall refer to admission of a product to trading in the sense of the Customs Code,
- 4) National Fund – this shall refer to the National Fund for Environment Protection and Water Management (*Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej*) in the sense of the environmental protection acts,
- 5) packaging waste – this shall refer to waste originating from packaging material types listed in Schedule No. 1 hereto,

- 6) spent product waste – this shall refer to waste originating from products listed in Schedules No. 2 and 3 hereto,
- 7) recovery – this shall refer to recovery as defined by the waste regulations ,
- 8) deposit fee – this shall refer to the charge payable in connection with the retail sale of lead-acid batteries as separate products, returnable upon transferring the spent product waste to a retailer dealing in those products or to a spent product waste collection centre set up by the entrepreneur,
- 9) product charge – this shall refer to the charge computed and paid for packaging materials in cases where products being sold are packaged in those materials, as well as to the charge computed and paid in connection with sale of lead-acid batteries, nickel-cadmium batteries, galvanic cells and primary batteries, tyres, discharge lamps, lubricating oils, refrigerating and air-conditioning systems listed in Schedules No. 1-3 hereto,
- 10) recycling –this shall refer to recovery as defined by the waste regulations,
- 11) waste oils regeneration – this shall refer to recovery as defined by the waste regulations,
- 12) voivodship funds – this shall refer to voivodship environment protection and water management funds as referred to in environmental protection regulations.
- 13) spent batteries – this shall refer to spent product wastes arising from lead-acid batteries, while maintaining fundamental construction elements.

Chapter II Entrepreneurs' Obligations

Article 3.

1. The entrepreneur referred to in Article 1 is required to assure recovery, and in particular recycling of packaging and spent product waste.
2. The entrepreneur referred to in section 1 shall be obliged, by December 31, 2007, to reach at least the packaging and spent product waste recovery and recycling levels specified in Schedule No. 4 hereto.
3. The level of recovered and recycled package wastes and spent products is expressed in percents and is equal to the quotient of weight to quantity of waste packaging and spent product waste which have undergone the appropriate processes of recovery or recycling and the weight and quantity of packages and products introduced into the market in a given time.
4. The weight and quantity of packages introduced into the market is determined on the basis of the registry kept in accord with article 11.
5. With the exception of section 6, a package or product is considered introduced into the market on the day it is released from the warehouse for final introduction into the market.
6. The day the importer obtains the right to trade packages on the domestic market shall be considered the date of introduction into the market in the case of imported products and packaging.

7. A product or package can be introduced into the market only once.
8. The Council of Ministers shall define, by way of ordinance announced 6 months in advance of its effective date, annual recovery and recycling levels for packaging and spent product waste for each year until December 31, 2007, taking account of the following:
- 1) the need for gradual creation of a nation-wide recovery and recycling system for packaging and spent product waste and increasing its efficiency,
 - 2) supporting the competitiveness of Poland's national economy,
 - 3) the need to meet international obligations.
9. In calculating the achieved level of recovery by a given entrepreneur in relation to the weight of recovered package wastes and spent packages, the following values should be added:
- 1) the weight of reusable containers used repeatedly ,
 - 2) the weight of tyres recovered and regenerated (retread) domestically,
 - 3) the weight of base oils manufactured domestically from the regenerated domestic waste oils used for introducing lubricant oils to the domestic market, subject to conditions defined in section 12 and 13.
10. In calculating the achieved level of recycling for a given entrepreneur the weight of waste oils that undergo recycling is added to the weight of base oils obtained from regeneration of domestic waste oils and used for production of lubricant oils introduced into the domestic market, if the conditions set down in section 12 and 13 are fulfilled.
11. When calculating the recovery and recycling level, products that are components of exported goods are not taken into consideration.
12. An entrepreneur manufacturing lubricant oils domestically, using domestically produced base oils obtained from regeneration as one of the components, may include such oils in the actual achieved level of recycling if:
- 1) he is in the possession of appropriate specialist equipment permitting execution of the regeneration process,
 - 2) has the appropriate permits required by regulations on environmental protection,
 - 3) the manufactured products meet standards set out in separate regulations.
13. The Minister competent in environmental matters in consultation with the Minister competent in economic matters shall define, by way of ordinance, detailed terms and conditions to be fulfilled by an entrepreneur domestically manufacturing lubricating oils from domestically manufactured regenerated base oils, for inclusion in the actual recycling levels taking into account the following:
- 1) the need to utilise waste oils in an environmentally safe manner,
 - 2) the required waste oil regenerating installations,
 - 3) the need to comply with waste-related legislation.

Article 4.

1. The obligation referred to in Article 3 section 1 may be fulfilled by an entrepreneur:
- 1) on his own, or
 - 2) through a recovery organisation, further referred to as "organization".

2. The organisation shall, on the basis of an agreement, take over the obligations of the entrepreneur.

3. The entrepreneur or organization may outsource execution of activities associated with recovery and recycling.

Article 5.

1. The organization may only undertake activities as a joint stock company.

2. The organization may only be involved in activities associated with the organization, management or execution of undertakings associated with recovery, in particular recycling, of wastes as well as in environmental education.

3. The company organized for this purpose must include the designation "organizacja odzysku – *recovery organization*".

4. Only organizations created in accord with the act are permitted to use the designation referred to in section 3.

Article 6.

1. The share capital of the organization cannot be lower than 1,000,000 PLN and cannot be obtained by means of a public subscription, subject to Article 43.

2. The share capital of the organization should be covered entirely in cash and paid-in in full prior to submission of the application for company registration.

3. The share capital cannot come from loans or credits and cannot bear any encumbrances.

4. The organization shall maintain equity capital at a level no lower than half of the minimum share capital referred to in section 1.

5. Shares in the organization can only be registered shares and cannot be exchanged for bearer shares.

6. The organization cannot issue shares with special rights.

Article 7.

Within two weeks after registration, the organisation is obliged to submit to the voivodship marshal a copy of the organisation's statutes and an extract from a court register or a decision on entering the organisation into a court register as well as notify of any changes made in the statute or court register within the same time limit.

Article 8.

The organization shall not disclose any information given to it by entrepreneurs. This obligation will not include disclosure obligations arising from this act or situations when legal provisions require disclosure of confidential information.

Article 9.

1. An entrepreneur starting a manufacturing or importing business involving the products or products packaged referred to in Schedule No. 1 hereto or products referred to in Schedules No 2 and 3 hereto is obliged to notify the voivodship marshal of such fact within 30 days of starting the business, without being summoned.
2. The first day of the business activity referred to in section 1 shall be the date of the first sale or the origination of the first customs due for a product packaged in materials listed in Schedule No. 1 hereto or for a product listed in Schedules No. 2 and 3 hereto.
3. An entrepreneur shall be obliged to notify the voivodship marshal of liquidation of the business referred to in section 1 within 14 days after the business activity was discontinued.
4. The notification referred to in section 1 and 3 shall contain the following data:
 - 1) business name and address or entrepreneur's first name, surname and address,
 - 2) start-up or liquidation date for the business referred to in section 1,
 - 3) type of business activity,
 - 4) the chosen way to fulfil the obligation referred to in Article 4 section 1.
5. The entrepreneur shall be obliged to report any changes in the data, referred to in section 4, to the voivodship marshal before the end of the month immediately following the month during which the change occurred.
6. The Minister competent in environmental matters may define, by way of ordinance, the template for notification referred to in section 1 and 3 seeking a common format for notifications.

Article 10.

1. The entrepreneur referred to in Article 4 section 1 item 1, is required to submit annual reports containing the following data:
 - 1) business name and address or entrepreneur's first name, surname and address,
 - 2) respectively, weight or quantity of packages referred to in Schedule No. 1, or sold products, referred to in Schedule No. 2 and 3 hereto, broken down by types,
 - 3) respectively, weight or quantity of recovered or recycled package wastes and spent packaging, broken down by type,
 - 4) recovery and recycling levels achieved for packaging and spent product waste, broken down by types.
2. The organisation shall be obliged to submit an annual report containing the following data:
 - 1) name, seat and address of the organisation,
 - 2) list of entrepreneurs on whose behalf it operates,
 - 3) respectively, weight or quantity of the product packages referred to in Schedule No. 1 hereto in which entrepreneurs contained in the list have sold products, or products sold by the entrepreneurs referred to in Schedule No. 2 and 3 hereto, broken down by types,
 - 4) respectively, weight or quantity of recovered or recycled package wastes and spent packaging, broken down by type,

5) recovery and recycling levels achieved for packaging and spent product waste, broken down by types.

3. The annual reports referred to in section 1 and 2 shall be submitted to the voivodship marshal by March 31 of the following year.

Article 11.

1. The entrepreneur and the organisation shall be obliged to maintain additional, off-books records pursuant to separate provisions of law, enabling the calculation of achieved recovery and recycling levels and the calculation of the product charge.

2. The entrepreneur and the organisation shall be obliged to keep the additional off-books records referred to in section 1 above, as well as other documents referred to in Articles 10 and 15, for five years after the end of the calendar year they refer to.

Chapter III Product Charge

Article 12.

1. Fulfilment of the obligation referred to in article 3 is determined at the end of the calendar year.

2. The entrepreneur referred to in Article 4 section 1 item 1 or the organisation referred to in Article 4 section 1 item 2 who failed to meet the obligation mentioned in Article 3 shall be obliged to pay a product charge calculated separately in case of failure to meet required levels of:

- 1) recovery
- 2) recycling.

3. The product fee is calculated as the product of the fee and the difference between the required and achieved recovery (recycling) level calculated as an amount expressed in weight or product quantity or package quantity, with the exception of entrepreneurs who sell or import lead-acid batteries.

4. The product fee is calculated separately for each type of packaging referred to in Schedule No 1 hereto and products referred to in Schedule No 2 hereto (with the exception of products defined in item 4) as well as Schedule No 3 hereto.

Article 13.

The basis for calculating the product charge shall be:

- 1) weight in kilograms – for packaging types listed in Schedule No. 1 hereto and products listed in item 1 and 3 of Schedule No. 3 hereto,
- 2) number (count) – for products listed in Schedule 2 hereto and products listed in item 2 of Schedule No. 3 hereto.

Article 14.

1. The maximum product charge levels shall be as follows:
 - 1) for packaging types listed in Schedule No. 1 hereto: 3 PLN per kg,
 - 2) for products listed in items 1-3 of Schedule No. 2 hereto: 150 PLN per unit,
 - 3) for products listed in item 5 of Schedule No. 2 hereto: 50 PLN per unit,
 - 4) for products listed in item 6 of Schedule No. 2 hereto: 5 PLN per unit,
 - 5) for products listed in item 1 of Schedule No. 3 hereto: 2 PLN per kg,
 - 6) for products listed in items 2 of Schedule No. 3 hereto: 3 PLN per unit,
 - 7) for products listed in item 3 of Schedule No. 3 hereto: 2 PLN per 1 kg for new and used regenerated (retreaded) tyres and 8 PLN per 1 kg for used non-regenerated (non-retreaded) tyres.
2. The fees referred to in section 1 will be increased on 1 January of each calendar year by an amount equal to the average increase in consumer price index for goods and services used in the budgetary act for the previous year.
3. The Minister competent for environmental affairs will no later than 30 September of each year announce, in the form of a decree, in the Official Journal of the Republic of Poland "Monitor Polski", the maximum level of product fees for the following year.
4. The Council of Ministers shall define, by way of ordinance, detailed product charge rates for specific products or packaging types referred to in section 1, depending on environmental impact of packaging waste and spent product waste originating from those products, as well as on utilisation costs.

Article 15.

1. The entrepreneur and the organisation referred to in Article 12 section 2 are obliged to submit to the voivodship marshal annual reports on product charges, broken down by product or packaging types, with weight or quantity thereof, by March 31 of the following year.
2. The Minister competent in environmental matters in consultation with the Minister competent in public finance matters shall define, by way of ordinance, the template for the report referred to in section 1, seeking a common format for the reports.

Article 16.

1. The obligation to pay the product charge calculated in accord with article 12 is due at the end of each calendar year.
2. The product charge shall be paid to a special bank account held for the voivodship marshal office until March 31 of the following year.

Article 17.

1. If it is found that an entrepreneur or organisation has failed to pay the required product charge or has failed to pay the required amount in full, the voivodship marshal shall issue a decision whereby he shall define the overdue product charge plus interest for delay,

accrued starting on the day immediately following the due date.

2. In case the decision referred to in section 1 is not carried out, the voivodship marshal determines, in the form of a decision, an additional product fee equal to 50% of the unpaid remaining product fee.

3. The fees referred to in paragraphs 1 and 2 are due within 14 days of the decision setting them becomes valid and final.

Article 18.

1. In case of failure to pay product charges in a timely manner or failure to pay the full amount of product charges due, interest for delay shall be payable in the amounts and in accord with provisions contained in Section III of the Tax Ordinance Act.

2. Provisions on administrative execution proceedings shall apply to product charges.

3. Limitation of the obligation to pay product charges shall occur 5 years after the end of the calendar year during which the charge was payable.

Article 19.

Provisions of Section III of the Tax Ordinance Act shall apply to product charge-related proceedings. The voivodship marshal shall have the rights of the tax collection authority.

Chapter IV Deposit Fee

Article 20.

1. A retailer selling a lead-acid battery is obliged to accept a spent product battery upon sale.

2. A retailer dealing in lead-acid batteries is obliged to collect a deposit fee in cases where, upon sale of the product, the end user fails to produce a spent product battery.

3. The deposit fee rate for lead-acid batteries shall be 30 PLN per one lead-acid battery.

4. Upon sale of a product subject to deposit fee, the retailer referred to in section 1 shall confirm the collection of a deposit fee and the collected amount on a VAT invoice or fiscal receipt.

Article 21.

1. A retailer who has sold a product subject to a deposit fee and has collected the due deposit fee shall be obliged, within 30 days following sale, to accept a spent lead-acid battery and to refund the deposit fee. The retailer confirms the refund of the deposit fee by

issuing a VAT invoice or fiscal receipt.

2. The retailer referred to in section 1 shall be obliged to post a note with the following information in a visible place at the point of sale of lead-acid batteries:

- 1) terms and procedure regarding returns of spent product waste and refunds of deposit fees at the retail outlet and at spent product waste collection centres established by the entrepreneurs whose lead-acid batteries the retailer sells,
- 2) the right to make complaints and comments concerning any irregularities in the retailer's fulfilment of the obligations imposed by Trade Inspection legislation.
- 3) name of the institution accepting any complaints and comments concerning any irregularities in the retailer's fulfilment of the obligations imposed by the Trade Inspection legislation.

Article 22.

1. The manner in which a retailer stores spent product waste of lead-acid batteries cannot be in conflict with detailed regulations concerning the recovery/neutralisation, collection and transport of hazardous waste.

Article 23.

1. An entrepreneur manufacturing or importing lead-acid batteries shall be obliged to attach information to the products concerning the terms and procedure regarding returns of spent product waste and his own collection centres dealing with those wastes.

2. The entrepreneur referred to in section 1 shall be obliged to collect from retailers, at his own cost, all the spent product waste referred to in Article 20 section 1 and Article 21 section 1 and send them for recycling, in accord with procedures regulated by separate provisions of law.

3. In the case where a retail outlet cannot refund the collected deposit fee because of liquidation or temporary cessation of operations, the entrepreneur who manufactures or imports lead-acid batteries shall be obliged to accept spent product waste originating from products introduced by him into the market at his own waste collection centres and to refund the deposit fee within 45 days after the date of sale.

4. In the case referred to in section 3 above deposit fee shall be refunded upon producing the relevant VAT invoice referred to in Article 20 section 4.

5. The entrepreneur referred to in section 1, is obliged to collect, at his own cost, all the spent product waste of lead-acid battery from places other than retail sales points and submit them for recycling.

Chapter V Obligations of Public Administration Authorities

Article 24.

1. The voivodship marshal shall be obliged to submit to the Minister competent in environmental matters and the National Fund reports containing the following data:

- 1) amounts of packaging materials and products introduced into the domestic market, broken down by specific packaging types and products, specifying weight or quantities respectively,
 - 2) actually achieved recovery and recycling levels of package waste and spend pacg materials, by weight or amount respectively,
 - 3) proceeds from product charges including interest, broken down by packaging types and products,
- by 30 April of the following calendar year for which the report was prepared.

2. The Minister competent in environmental matters in consultation with the Minister competent in economic matters shall define, by way of ordinance, the template of the report referred to in section 1 seeking a common format for the reports.

Article 25.

The voivodship marshal and the marshal office shall mean the geographically competent voivodship marshal or marshal office for the seat and address of the entrepreneurs introducing products in packaging types listed in Schedule No. 1 hereto or products listed in Schedules No. 2 and 3 hereto, and organisation. If the seat or address is beyond the territory of the Republic of Poland, the Marshal of the Mazowieckie Voivodship and the Mazowieckie Voivodship Marshal Office shall be the competent authorities.

Article 26.

The performance of obligations resulting from Chapter IV of the Act by retailers and entrepreneurs shall be audited by the Trade Inspection.

Chapter VI Allocation of Proceeds from Product Charges

Article 27.

1. Marshal offices shall keep separate bank accounts in order to accumulate and properly allocate product charge proceeds.

2. Product charge proceeds plus interest accrued on bank accounts less income allocated to marshal offices, as mentioned in section 3 below, shall be transferred by marshal offices within 5 days after expiry of the date referred to in Article 16 section 2 to a separate bank account maintained for the National Fund.

3. 0.5% of product charge proceeds shall be retained as income by the voivodship government budget and shall be earmarked to cover costs of collection of product charges and to finance administrative support for the product charge system.

Article 28.

1. Proceeds from additional product fees referred to in article 17, section 2 shall be transferred to the National Fund's bank account within 10 days of being credited to the

marshal's office account.

2. The funds referred to in section 1 shall be used to finance activities described in Article 29 section 5.

Article 29

1. Proceeds from product charge on the sale of products listed in Schedule No. 1 hereto shall be accumulated on a separate National Bank's account.

2. The National Fund will transfer 70% of accumulated funds to the voivodship funds by April 30 of the subsequent year, following the year which they relate to, in accord with guidelines contained in section 4.

3. The voivodship funds will transfer to the gminas the funds referred to in section 2 and in accord with guidelines contained in section 4 by May 31.

4. Proceeds from product fees for packaging, together with accrued interest, will be transferred to the voivodship funds, and then the gminas - proportionally to the amount of package wastes returned for recovery and recycling and indicated in reports referred to in article 35, sections 1 and 4, for purposes described in section 5.

5. The remaining funds held by the National Fund shall be used to finance activities in the following areas:

- 1) packaging waste recovery and recycling,
- 2) environmental environmental education on selective collection and recycling of packaging waste.

Article 30.

1. Proceeds from product charge on the sale of products listed in items 5-6 of Schedule No. 2 hereto shall be accumulated on separate National Fund's bank accounts.

2. The National Fund shall allocate the funds referred to in section 1 to finance:

- 1) recovery and recycling of spent product waste originating from, nickel-cadmium batteries as well as galvanic cells and primary batteries,
- 2) environmental environmental education on selective collection and recycling of spent product waste originating from nickel-cadmium batteries as well as galvanic cells and primary batteries.

Article 31.

1. Proceeds from product charge on the sale of products listed in items 1-3 of Schedule No. 2 hereto shall be accumulated on a separate National Fund's bank account.

2. The National Fund shall allocate the funds referred to in section 1 to finance:

- 1) recovery and recycling of spent product waste originating from refrigerating and air-conditioning systems,
- 2) projects, including environmental environmental education, leading to decreasing the use of ozone depleting substances in refrigerating and air-conditioning systems.

Article 32.

1. Proceeds from product charge on the sale of products listed in item 3 of Schedule No. 3 hereto shall be accumulated on a separate National Bank's account.
2. The National Fund shall allocate the funds referred to in section 1 to finance projects aimed at recovery, recycling and neutralisation of spent product waste originating from tyres.

Article 33.

1. Proceeds from product charge on the sale of products listed in item 1 of Schedule No. 3 hereto shall be accumulated on a separate National Bank's account.
2. The National Fund shall allocate the funds referred to in section 1 to finance collection and regeneration of spent product waste originating from lubricating oils as well as environmental education in this field.

Article 34.

1. Proceeds from product charge on the sale of products listed in items 2 of Schedule No. 3 hereto shall be accumulated on a separate National Bank's account.
2. The National Fund shall allocate the funds referred to in section 1 to finance:
 - 1) projects aimed at recovery and recycling of spent product waste originating from discharge lamps and rendering the same harmless,
 - 2) environmental education on selective collection and recycling of spent product waste originating from discharge lamps.

Article 35.

1. The gmina board or the gmina association board shall be obliged to prepare annual reports containing the following data:
 - 1) type and quantity of packaging waste collected by the gmina or the entity acting on behalf of the gmina,
 - 2) type and quantity of packaging waste sent by the gmina or the entity acting on behalf of the gmina for recovery and recycling,
 - 3) expenditure incurred on activities mentioned in subparas. 1 and 2.
2. The gmina board or the gmina association board shall be obliged to attach documents confirming the transfer of packaging waste for recovery and recycling to the report referred to in section 1.
3. The gmina board or the gmina association board shall submit the report referred to in section 1 to the geographically competent voivodship marshal and the voivodship fund, by February 15 of the following year.
4. Voivodship funds shall be obliged to submit to the Minister competent in environmental matters and the National Fund aggregate data on the type and quantity of packaging waste collected by gminas within the voivodship and sent for recovery and recycling by March 31 of the following calendar year. Data on product charge proceeds for packaging materials allocated to gminas, gmina associations shall be submitted by June 30 of the

following year.

Article 36.

The Minister competent in environmental matters in consultation with the Minister competent in economic matters and the Minister competent in public finance matters shall define, by way of ordinance, the detailed allocation criteria and rules for product charge, seeking to simplify fund allocation procedures and facilitate utilisation of funds.

Chapter VII Penal Provisions

Article 37.

Whoever, being an entrepreneur and operating a recovery organization or undertaking activities consisting of production or import of packaged products or products described in Schedules 1-3 hereto:

- 1) fails to submit notification of undertaking or winding down such activities to the voivodship marshal or does not inform of changes in such activities or submits an unreliable notification, or
- 2) fails to submit a report on packages or products, achieved level of recovery or recycling and product fee due or submits an unreliable report

shall be subject to a fine.

Article 38.

A retailer of lead-acid batteries who:

- 1) fails to accept a spent lead-acid battery or fails to refund the deposit fee, or
- 2) fails to post a note in a visible place at the point of sale, containing information on collection of used batteries

shall be subject to a fine.

Article 39.

An entrepreneur or importer introducing lead-acid batteries on the market who:

- 1) fails to attach information to lead-acid batteries concerning the terms and procedure regarding returns of spent product waste and collection centres dealing with those wastes,
- 2) fails to collect spent batteries from retailers or places other than retail sale points,

shall be subject to a fine.

Article 40.

Adjudication in cases mentioned in Articles 37-39 shall follow the procedure applied in offence proceedings.

Chapter VIII
Amendments to Current Regulations, Interim and Final Provisions

Article 41.

The VAT and Excise Tax Act of 8 January, 1993 (*Dziennik Ustaw* – Journal of Laws of 1993: 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. 123, 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, No. 57, item 596, No. 95, item 1100 and of 2000: No 68, item 805 and No. 105, item 1107; of 2001: No. 12, item 92)) in Schedule No. 6 “List of excise products” item 20: “Plastic packages, incl. those used for goods imported in those packages” shall be deleted.

Article 42.

In the Environment Protection Inspection Act of 20 July, 1991 (*Dziennik Ustaw* – Journal of Laws of 1991: No. 77, item 335; of 1996: No. 121, item 770, No. 133, item 885 and No. 141, item 943; of 1998: No. 106, item 668 and of 2000: No. 12, item 136 and No 109, item 1157; of 2001: No. 38, item 452) in in Article 2 section 1 point 11 the final period shall be replaced with a comma and point 12 shall be added, worded as follows:
"12) audit of the performance of entrepreneurs' obligations with respect to management of certain wastes and on product charge and deposit fee".

Article 43.

The equity capital in joint stock companies recovery organizations may be equal to 500,000 PLN until January 1, 2003.

Article 44.

1. An entrepreneur who, on the effective date of the Act, brings into the domestic market products in packaging types listed in Schedule No. 1 hereto or products listed in Schedules No. 2 and 3 hereto shall be obliged to notify the voivodship marshal thereof within 30 days following the effective date of the Act.

2. Provisions of Article 9 section 4 shall apply to entrepreneurs referred to in section 1 above.

Article 45.

1. Until January 1, 2004 the provisions contained in this act shall not , apply to entrepreneurs who fulfil all of the following conditions:

- 1) net revenues generated from goods, products, services and financial operations did not exceed 500,000 PLN,
- 2) by December 31, 2000 did not import second-hand goods or waste, subject to section 2 and 3.

2. An entrepreneur whose net revenues from goods, products, services and financial

operations exceed 500,000 PLN in 2001, or who imports second-hand goods or waste during that year shall comply with the provisions of this Act beginning January 1, 2002.

3. An entrepreneur whose net revenues from goods, products, services and financial operations exceed 500,000 PLN in 2002, or who imports second-hand goods or waste during that year shall comply with the provisions of this Act beginning January 1, 2003.

Article 46

This Act shall become effective on January 1, 2002.

Schedules attached to the Act dated May 11, 2001 (item ...)

Schedule No. 1

| Packaging Types | | |
|-----------------|--|---|
| Item | PKWiU Symbol | Packaging types (individual, transport, collective) |
| 1 | 25.22 17.40.21-50 17.40.21-73 17.40.21-75 | made from plastics |
| 2 | 28.72.12 | made from aluminium, with capacity under 300 l |
| 3 | 28.72.11 | made from tinplate and light metal sheets, other than aluminium |
| 4 | 21.21.12 21.21.13 21.21.14 21.21.15-30 | made from paper and cardboard |
| 5 | 26.13.11 | made from domestic glassware, exc. ampoules |
| 6 | regardless of PKWiU symbol | made from natural materials (wood and textiles) |
| 7 | regardless of PKWiU symbol | made from multi-material packages |

Schedule No. 2

| Product Types | | |
|---------------|-----------------------------------|--|
| Item | PKWiU Symbol | Product Type |
| 1 | 29.23.12 | air-conditioning systems containing ozone depleting substances (CFC and HCFC) |
| 2 | 29.23.13 | refrigerating and freezing systems and heat pumps other than residential systems, containing ozone depleting substances (CFC and HCFC) ^{*)} |
| 3 | 29.71.11 | household refrigerators and freezers containing ozone depleting substances (CFC and HCFC) ^{*)} |
| 4 | 31.40.21 31.40.22 | lead-acid batteries |
| 5 | 31.40.23 | nickel-cadmium batteries: - large-sized - small-sized (with packs) |
| 6 | 31.40.1, excluding 31.40.13 | galvanic cells and primary batteries, with no parts: - button cells - primary batteries - other secondary batteries |

*refers also to ozone depleting substances used as insulation frothing agents

Schedule No 3

| Other product types | | |
|---------------------|--|---|
| Item | PKWiU Symbol | Product Type |
| 1 | 23.20.18 excluding 23.20.1 8-01, 23.20.18-09.10 | lubricating oils, excluding: - base oils, - used oils. |
| 2 | regardless of PKWiU symbol | discharge lamps, excluding compact fluorescent lights |

| | | |
|---|--|--|
| 3 | 25.11.11 25.11.13-55 25.11.13-57 25.11.14-04 25.11.14-05 25.11.20 25.12.10-30.00 25.12.10-50 25.12.10-90 | tyres: new, used regenerated (retreaded), used non-regenerated (non-retreaded) |
|---|--|--|

Schedule No. 4

Target Percentage Levels for Recovery and Recycling of Packaging Waste and Spent Product Wastes as a ratio of the weight and amount of packaging and products introduced to the domestic market by way of sales or import of packaging and products.

| Item | Waste Products originating from: | | Recovery Levels | Recycling Levels |
|------|--|--|-----------------|------------------|
| | Product Type | PKWiU Symbol | | |
| 1 | 2 | 3 | 4 | 5 |
| 1 | all packages ¹⁾ | regardless of PKWiU symbol | 50 | 25 |
| 2 | packages made from plastics | 25.22 17.40.21-50 17.40.21-73 17.40.21-75 | – | 25 |
| 3 | packages made from aluminium, with capacity of less than 300 l. | 28.72.12 | – | 40 |
| 4 | packages made from tinplate and light sheet metal, other than aluminium | 28.72.11 | – | 20 |
| 5 | packages made from paper and cardboard | 21.21.12 21.21.13 21.21.14 21.21.15-30 | – | 48 |
| 6 | packages made from household glassware, excluding ampoules | 26.13.11 | – | 40 |
| 7 | packages made from natural materials (wood and textiles) | regardless of PKWiU symbol | – | 15 |
| 8 | multi-material packages | regardless of PKWiU symbol | – | 25 |
| 9 | air-conditioning systems with ozone depleting substances (CFC and HCFC) | 29.23.12 | 50 | 50 |
| 10 | refrigerating systems and freezing systems, heat pumps other than household refrigerators or freezers with ozone depleting substances (CFC and HCFC) ²⁾ | 29.23.13 | 70 | 70 |
| 11 | household refrigerators or freezers with ozone layer reducing substances (CFC and HCFC) ²⁾ | 29.71.11 | 50 | 50 |
| 12 | lead-acid batteries | 31.40.21 31.40.22 | all submitted | all collected |
| 13 | nickel-cadmium batteries large-sized | 31.40.23 | 70 | 70 |
| 14 | nickel-cadmium batteries small-sized (with packs) | 31.40.23 | 50 | 50 |

| | | | | |
|----|--|--|----|------------------|
| 15 | galvanic cells and batteries, with no parts: - button cells - primary cells - other secondary batteries | 31.40.1, excluding. 31.40.13 | 50 | 50 ³⁾ |
| 16 | lubricating oils, excluding : - base oils, - used oils. | 23.20.18, excluding 23.20.18-01, 23.20.18- 09.10 | 50 | 25 ⁴⁾ |
| 17 | discharge lamps, excluding compact fluorescent lights: | regardless of PKWiU symbol, | 40 | 40 |
| 18 | Tyres: new, used regenerated (retreaded), used non-regenerated (non-retreaded) | 25.11.11 25.11.13-55 25.11.13-57 25.11.14-04 25.11.14-05 25.11.20 25.12.10- 30.00 25.12.10-50 25.12.10-90 | 75 | N/A |

¹⁾ Recovery and recycling level achievable in the entire country (N/A to entrepreneurs)

²⁾ refers also to ozone depleting substances used as insulation frothing agents

³⁾ N/A to alkaline and zinc-carbon cells

⁴⁾ refers to used oils undergoing regeneration