



Plastics and packaging laws in Poland

1. What is the general legislative framework regulating packaging and plastic waste in your jurisdiction?

In Poland the legislative framework regarding packaging and plastics is set by EU and national legislation.

In terms of EU law, these include Directive 94/62/EC of 20 December 1994 on packaging and packaging waste and Directive (EU) 2019/904 of 5 June 2019 on the reduction of the impact of certain plastic products on the environment.

As for Polish legislation, the regulations concerning packaging and plastics waste are established in:

- i. Act of 14 December 2012 on waste (Journal of Laws of 2023, item 1587, consolidated text as amended) (*PL: Ustawa z dnia 14 grudnia 2012 r. o odpadach (t.j. Dz. U. z 2023 r. poz. 1587 z późn. zm.)*), which sets a basic regulatory framework for managing waste in Poland and implements Directive 2008/98/EC (Waste Framework Directive);
- ii. Act of 13 June 2013 on the management of packaging and packaging waste (Journal of Laws of 2023, item 1658, consolidated text as amended) (*PL: Ustawa z dnia 13 czerwca 2013 r. o gospodarce opakowaniami i odpadami opakowaniowymi (t.j. Dz. U. z 2023r. poz. 1658 z późn. zm.)*), which supplements the above with a specific regulation on packaging and packaging waste and implements Directive 94/62/EC (Packaging and Packaging Waste Directive);
- iii. Act of 11 May 2001 on the obligations of entrepreneurs on the management of certain waste and on product fees (Journal of Laws of 2020, item 1903, consolidated text as amended) (*PL: Ustawa z dnia 11 maja 2001 r. o obowiązkach przedsiębiorców w zakresie gospodarowania niektórymi odpadami oraz o opłacie produktowej (t.j. Dz. U. z 2020 r. poz. 1903 z późn. zm.)*), which currently provides for specific requirements for managing particular types of waste such as oils and tyres and provisions on single-use plastics.

2. Are there any measures, existing or expected, in respect of single-use plastics?

The Act of 14 April 2023 amending the Act on the obligations of entrepreneurs for the management of

certain types of waste and on product fees was signed by the Polish President on 27 April 2023 and the regulation entered into force within 14 days from its announcement, however some parts of the regulation will become effective later, i.e. from 2025.

It mostly addresses the issue of single-use plastics (see 3 below).

The revised regulations apply to manufacturers of single-use plastic products. This refers to products that are made wholly or partly of plastics and that are not intended, designed or placed on the market to achieve, within their life cycle, multiple use by returning them for refilling or reuse for the same purpose for which they were originally intended.

The Act identifies a catalogue of single-use plastic products that may not be placed on the market (i.e. cotton buds, cutlery, plates, straws and stirring sticks, balloon sticks and food and drink containers made of expanded polystyrene and oxidegradable plastic products). Violations carry an administrative fine of up to PLN 500,000. Furthermore, business operators marketing single-use plastic products such as beverage cups, sanitary towels, tampons and applicators, wet wipes and tobacco products must display appropriate information on the product packaging to indicate that the product contains plastic. The implementation of the SUP Directive also introduces two types of levies:

- i. the SUP levy – a levy charged to the end-user who purchase packaging, beverages or food in such packaging for their own use, without further resale; and
- ii. the EPR levy – a corresponding levy charged to business operators placing single-use plastic products on the market, which is put towards the cost of managing waste arising from these products.

The Act also specifies the amount of recyclate (i.e. recycled material) that must be present in single-use plastic bottles. From 2025, the amount will be 25% and from 2030, 30%. In addition, in 2025 the annual level of separate collection of single-use plastic bottles will be 77%, and in 2029, 90%.

3. Are there any existing or expected producer responsibility schemes in place for packaging or plastics?

Currently, the extended producer responsibility system has been implemented in Poland to a limited extent and work is underway to align these regulations with EU law. As indicated above, legislative work on the new extended producer responsibility system is in its initial stages and many changes are expected.

According to current legislation, the producer responsibility system is based on the following assumptions:

- i. Producers are obliged to register in a special database (Products, Packaging and Waste Management Database) (*PL: Baza danych o produktach i opakowaniach oraz o gospodarce odpadami*) with the exception for those distributing packaged products and exporting packaging waste and recycling packaging waste.
- ii. Producers are obliged to ensure the quality of packaging. The producer of packaging is obliged to design and manufacture packaging in such a way as to enable:
 1. their reuse and subsequent recycling; or
 2. their recycling, if their reuse is not possible; or
 3. a form of recovery other than recycling where recycling is not possible.

There are also additional regulations concerning reusable packaging and recyclable packaging.

iii. Producers must label packaging appropriately (optional).

iv. Producers of packaging are obliged to achieve certain levels of recovery of packaging waste,

including recycling (see 7 below). Failure to meet the recycling and recovery targets will result in the producer being charged a product fee.

v. Introduction of a system of information and registration obligations.

Additionally, there is a draft Act amending the act on packaging and packaging waste management and some other acts. This draft act is related to the Extended Producer Responsibility (“**EPR**”). The final shape of the regulation is not known yet, the draft act is currently under review from 2021. The regulation was to come into force by 1 January 2023, however, the new planned date of the regulation’s entry into force is unknown.

4. Are there any existing or expected deposit return schemes (“DRS”) in place for packaging or plastics?

On 13 October 2023, the Act of 13 July 2023 amending the Act on Packaging and Packaging Waste Management and certain other acts, which establishes the deposit return scheme in Poland, entered into force (“**Deposit System Act**”).

The act introduces a deposit return scheme for packaging, applying to single-use plastic bottles of up to 3 litres, reusable glass bottles of up to 1.5 litres, and metal cans of up to 1 litre. The Deposit System Act also sets out the conditions that deposit systems must meet. Such a system must, among other things, cover the national territory and have universal and equal access for end-users, as well as for those introducing beverage packaging products. More than one system is possible.

According to the Deposit System Act, it will be possible to return packaging to shops. Shops of over 200 square metres must collect empty packaging on a mandatory basis, while smaller shops will be able to join the scheme voluntarily. A deposit of PLN 0.50 will be added to single-use plastic bottles of up to 3 litres, reusable glass bottles of up to 1.5 litres, and metal cans of up to 1 litre. The consumer will not be required to produce a receipt to receive the deposit paid earlier. In addition, the rules for the financing of the deposit system have been established. The deposit will go to the consumer when the package is returned, and unclaimed deposits will fund the deposit system. The deposit system is to be introduced in Poland beginning 1 January 2025. Until then, business operators have time to implement the legislation and organise the deposit system.

Business operators placing packaged products on the market will appoint an operator. This representative entity will represent them and thus be responsible for the implementation and operation of the deposit system.

The achievement of levels of separate collection of packaging and packaging waste collected under the deposit system is also linked to the deposit system. The introducer of beverage packaging products is required to achieve a minimum level of separate collection of packaging and packaging waste at the following levels:

- i. 77% for 2025;
- ii. 81% for 2026;
- iii. 84% for 2027;
- iv. 87% for 2028; and
- v. 90% for 2029 and after.

Packages in which beverage products were placed on the market before the date for joining the deposit scheme may be used until they are depleted, returned or out of stock. No deposit is charged for such packaging. On the other hand, if those who introduce beverages in packaging do not set up a deposit system or do not achieve the required levels of separate collection of packaging and waste, they will have to pay a product levy.

In addition, the act has established a template for the labelling of deposit packaging, which must state that a deposit is charged and the deposit amount. The information should be clear, visible, legible and permanent, contrasting with the background and placed on the label.

5. Are there any existing or expected taxes on packaging or plastics?

Currently in Poland, there is a product fee for failure to meet required recycling and recovery levels. This obligation might also be fulfilled if the entity appoints an authorised representative in Poland (e.g. a recovery scheme) that will be responsible for satisfying the relevant requirements. The fee is based on applicable rates depending on the type of packaging (ranging from approx. EUR 0.1- 0.6/kg) and mass of packaging placed on market in a given year.

The Act of 14 April 2023 amending the Act on the obligations of entrepreneurs for the management of certain types of waste and on product fees introduces a new fee for the placing single-use plastic packaging on the market.

An entrepreneur who places on the market single-use products listed in Section II of Annex 9 to the Act (i.e. wet wipes and balloons) shall be obliged to pay an annual fee to cover the costs of cleaning up and transport and treatment of waste arising from products of the same type as waste arising from products he has placed on the market.

The fees referred to above shall be calculated by multiplying the fee rate established in delegated acts, and accordingly the weight or number of disposable products placed on the market in a given calendar year by the given entrepreneur of single-use plastic products listed in Annex 9 to the Act. (i.e. food containers, packets and wrappers, beverage containers with a capacity of up to three litres, cups for beverages, including their covers and lids, lightweight plastic carrier bags, wet wipes, balloons, tobacco products).

For single-use plastic products listed in Sections II and III of Annex 9 to the Act (i.e. wet wipes, balloons, tobacco products), single-use products shall be considered to be products put together in the pre-packaging in which these products are offered to end users.

The maximum rates of the charge, shall be:

1. PLN 0.10 per 1 kg - separately for each type of marketed plastic disposable product listed in section I of Annex No. 9 to the Act (i.e. food containers, packets and wrappers, beverage containers with a capacity of up to three litres, cups for beverages, including their covers and lids, lightweight plastic carrier bags);
2. PLN 0.01 per unit - separately for each type of plastic single-use product placed on the market listed in sections II and III of Annex 9 to the Act (i.e. wet wipes, balloons, tobacco products).

An economic operator placing on the market single-use products of plastics listed in:

1. Sections I and III of Annex 9 to the Act (i.e. food containers, packets and wrappers, beverage containers with a capacity of up to three litres, cups for beverages, including their covers and lids, lightweight plastic carrier bags, tobacco products) or
2. Section II of Annex 9 to the Act (i.e. wet wipes, balloons)

- shall pay the fee to a separate bank account kept by the Voivodship Marshal by no later than 15 March of the year following the calendar year to which the fee applies.

In case an entity places on the market plastic disposable products listed in Annex No. 9 to the Act (i.e.

food containers, packets and wrappers, beverage containers with a capacity of up to three litres, cups for beverages, including their covers and lids, lightweight plastic carrier bags, wet wipes, balloons, tobacco products) has not paid the fee, or has paid fee lower than the Voivodship Marshal shall determine, by way of a decision, the amount of the fee arrears, using the fee rate from the calendar year for which that entrepreneur was obliged to pay this fee.

An entrepreneur who places on the market single-use products plastic disposable products listed in Annex 9 to the Act (i.e. food containers, packets and wrappers, beverage containers with a capacity of up to three litres, cups for beverages, including their covers and lids, lightweight plastic carrier bags, wet wipes, balloons, tobacco products) shall conduct, in paper or electronic form, a register of products placed on the market calendar year containing, depending on the type of these products, their the respective weight or number of products and to keep those information for five years since they end of the year they relate to.

6. Are there any measures, existing or expected, regarding micro-plastics or the use of microbeads in products?

There are no regulations for microplastics or the use of microbeads in products in Poland. There is also no legislation on this matter pending.

7. Are there any existing or expected recycling or waste reduction targets in place for packaging or plastics?

Polish law provides for annual increases in mandatory recovery and recycling levels for packaging producers. As indicated above, limiting the use of disposable packaging and plastic is regulated in the Act of 14 April 2023 amending the Act on the obligations of entrepreneurs for the management of certain types of waste and on product fees.

Currently, producers of packaging are obliged to recover a certain amount of packaging waste (including recycling). The levels of recovery can be found in Appendix 1 to Act of 13 June 2013 on the management of packaging and packaging waste. The levels of recycling to the year 2030 are as follows:

- i. 55% for plastic packaging;
- ii. 60% for aluminium packaging; and
- iii. 85% for paper and cardboard packaging.

Minimum annual recovery and recycling rates for multi-material packaging and the packaging of hazardous substances are set out in the Regulation of the Minister of the Environment of 22 November 2023 on the minimum annual levels of recovery and recycling for multi-material packaging and for packaging of hazardous substances, below which levels may not be set in the agreement concluded with the provincial marshal (Journal of Laws of 2023, item 2550).

Multi-material packaging rates of recycling include:

- i. in 2024: 59% recycling;
- ii. in 2027: 67% recycling;
- iii. in 2030: 70% recycling.

For failure to meet the recycling targets, a producer will be charged a product fee.

8. Is the use of recycled materials in food packaging regulated?

There are no specific regulations concerning use of recycled materials in food packaging in Poland. All food packaging must comply with the general requirements on packaging and food safety, particularly Commission Regulation (EU) 2022/1616 of 15 September 2022 on recycled plastic materials and articles intended to come into contact with foods, and repealing Regulation (EC) No 282/2008.

9. Are there any other related measures of major interest in your jurisdiction?

Currently, the main concern in Poland is the implementation of EPR. No other legislative work for packaging and plastics is in progress.

This chapter was last updated on December 2023 and does not reflect any subsequent developments in the law.

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