POLAND ECOTAX RATES

				Tax rate natio-	
Name	Туре	General tax-base	Specific tax-base		Tax rate - Euro
	71		1	J	
# Excise tax		Waste manage-	# Plastic packag-		
on plastic		ment - individu-	ing made of PC,		
packaging	Tax	al products	PS and PET	20%	20%
# Excise tax		Waste manage-	# Plastic packag-		
on plastic		ment - individu-	ing made of PP		
packaging	Tax	al products	or PE	10%	10%
				11.04 - 3563.2	2.44 - 787.13 €
Charge for		Management of	D 1 1	PLN per cm of	per cm of tree
bush and tree		biodiversity and		tree trunk cir-	trunk circum-
removals	Fee/Charge	wildlife	removals	cumference.	ference.
				10% of ex-	10% of ex-
				pected yearly market value of	pected yearly market value of
				timber, from	timber, from
				the land sub-	the land sub-
				jected to the	jected to the
				changes. For	changes. For
				permanent	permanent
				changes, the fee	changes, the fee
Charge for		Management of		should be paid	should be paid
land use		land, soil and	Changes in usage	-	for period of
changes	Fee/Charge	forest resources	of forested land	ten years.	ten years.
				15% of ex-	15% of ex-
				pected yearly	pected yearly
				market value of	market value of
				timber, from the land sub-	timber, from the land sub-
				jected to the	jected to the
				changes. For	changes. For
				permanent	permanent
				changes, the fee	-
Charge for		Management of	Changes in usage	should be paid	should be paid
land use		land, soil and	of forested land -	for period of	for period of
changes	Fee/Charge	forest resources	protective forest	ten years.	ten years.
				10% of ex-	10% of ex-
				pected yearly	pected yearly
Charge for		Management of	Changes in	market value of	market value of
land use changes	Fee/Charge	land, soil and forest resources	Changes in usage of land - general	from the land	crops or timber from the land
changes	r ee/Charge	101031 103041005	or rand - general	nom me fallu	

Environmental tax rates in Poland:

				1 1 1	1 1 1
				being subjected	being subjected
				to the changes.	to the changes.
				For permanent	For permanent
					changes, the fee
				should be paid	should be paid
				for period of	for period of
				ten years.	ten years.
				The charge	The charge
				equals the esti-	equals the esti-
				mated differ-	mated differ-
				ence between	ence between
					market value of
				timber from a	timber from a
				forest reaching	forest reaching
				cutting age and	cutting age and
Charge for				market value of	
premature		Management of		timber from	timber from
harvesting of		land, soil and	Premature har-	forest in ques-	forest in ques-
forests	Fee/Charge	forest resources	vesting of forests	tion.	tion.
		Other measured			
Charge on air		or estimated	1,1,1 trichloroe-	144.34 PLN per	
pollution	Fee/Charge	emissions to air	tane	kg	31.89 € per kg.
Classic		Other measured	Air pollution emitted from cars used for com-	From 8.72 PLN per 1000 kg of disel fuels used in cars up to 190.19 per 1000 kg of fu- els used in pro- fessional ma-	From 1.93 € per 1000 kg of lead free petrol used in cars with catalyser up to 42.01 € per 1000 kg of fu- els used in pro- fessional ma-
Charge on air pollution	Fee/Charge	or estimated emissions to air	mercial purposes	chinery	chinery
Pollution	i co, chaige		mererar purposes		
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Air pollution emitted from poultry farming	From 5.36 PLN up to 18.61 PLN annually per 100 birds.	From 1.18€ up to 4.11€ annu- ally per 100 birds.
				From 0,27 PLN	From 0.06 € up
		Other measured	Air pollution	up to 4.50 PLN	to 0.99 € per
Charge on air		or estimated	emitted when	per 1000 Kg of	1000 Kg of pet-
pollution	Fee/Charge	emissions to air	handling petrol	petrol.	rol.
			Air pollution from small boil-	Depending on the type of furnance and its termal power: from 3.44 PLN	termal power: from 0.76 € up
		Other measured	ers - termal	up to 26.12	to 5.77€ per
Charge on air		or estimated	power less than 5	-	1000 kg of fuel.
pollution	Fee/Charge	emissions to air	MW	kg of fuel. For	For gas: from

				gas: from 712.31 to 1272.83 PLN per 1000000 m3.	157.35 to 281.18€ per 1000000 m3.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Aliphatic hydro- carbons	0.10 PLN per kg	0.02 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Arsene	288.68 PLN per kg	63.77 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Asbestos	288.68 PLN per kg	63.77 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Benzene	6.60 PLN per kg	1.46 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Cadmium	144.34 PLN per kg	31.89 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Chrome	41.24 PLN per kg	9.11 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	СО	0.11 PLN per kg	0.02 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	CO2	0.22 PLN per 1000 kg	0.05 € per ton.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Cobalt	41.24 PLN per kg	9.11 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Dioxins and phu- rans	288.68 PLN per kg	63.77 € per kg.
Charge on air pollution	Fee/Charge	Ozone depleting substances	Halon 1211, 1301 and 2402	144.34 PLN per kg	31.89 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Lead	33.00 PLN per kg	7.29 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Manganese	16.50 PLN per kg	3.65 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Mercury	144.34 PLN per kg	31.89 € per kg.

		Other measured			
Charge on air		Other measured or estimated		0.22 PLN per	
pollution	Fee/Charge		Methane	1000 kg	0.05 € per ton.
ponution	ree/Charge		Wiethane	1000 Kg	0.05 C per ton.
Change on sin		Other measured		0.71 DI N	
Charge on air	Eac/Charge	or estimated	Maluhdanum	9.71 PLN per	215 Emerica
pollution	Fee/Charge	emissions to air	Molybdenum	kg	2.15 € per kg.
		Other measured		200 (0 DI N	
Charge on air	F (01	or estimated	NT ¹ 1 1	288.68 PLN per	
pollution	Fee/Charge	emissions to air	Nickel	kg	63.77 € per kg.
		Measured or es-			
Charge on air	-	timated NOx	NOx - recalcula-	0.41 PLN per	
pollution	Fee/Charge	emissions	ted as NO2	kg	0.09 € per kg.
		Other measured			
Charge on air		or estimated		0.41 PLN per	
pollution	Fee/Charge	emissions to air	SO2	kg	0.09 € per kg.
		Other measured			
Charge on air		or estimated		4.33 PLN per	
pollution	Fee/Charge	emissions to air	Tin	kg	0.96 € per kg.
		Other measured			
Charge on air		or estimated		4.33 PLN per	
pollution	Fee/Charge	emissions to air	Zink	kg	0.96 € per kg.
		Waste manage-	Landfilling of		
Charge on in-		ment - in gene-	waste of high	114.97 - 170.26	25.40 - 37.61 €
dustrial waste	Fee/Charge	ral	risk category	PLN per tonne.	per tonne.
		Waste manage-	Landfilling of		
Charge on in-		ment - in gene-	waste of low risk	8.84 - 24.57	1.95 - 5.43 €
dustrial waste	Fee/Charge	ral	category	PLN per tonne	per tonne
		Waste manage-	Landfilling of		
Charge on in-		ment - in gene-	waste of medium	44.73 PLN per	9.88 € per ton-
dustrial waste	Fee/Charge	ral	risk category	tonne	ne
Charge on		Waste manage-	Landfilling of		
municipal		ment - in gene-	other selectively	9.59 - 170. 26	2.12 - 37.61 €
waste	Fee/Charge	ral	collected waste	PLN per tonne	per tonne
			Landfilling of se-	p	<u>r</u>
Charge on		Waste manage-	lectively col-		
municipal		ment - in gene-	lected discharge	125.00 PLN per	27.61 € per
waste	Fee/Charge	ral	lamps waste	tonne.	tonne
	1.00,011180		Landfilling of se-		
Charge on		Waste manage-	lectively col-		
municipal		ment - in gene-	lected glass	19.27 PLN per	4.26 € per ton-
waste	Fee/Charge	ral	waste	tonne.	ne
					-
Charge on		Waste manage-	Landfilling of se- lectively col-		
municipal		ment - in gene-	lected plastics	14.87 PLN per	3.28 € per ton-
waste	Fee/Charge	ral	waste	tonne	ne
	Fee/Charge		Landfilling of		
Charge on	ree/Charge	Waste manage-		14.87 PLN per	3.28 € per ton-

	ment - in gene-	waste not col-	tonne	ne
		lected selectively		
Tax	Other energy products for transport pur- poses	Components and additives for diesel or petrol	1882.00 PLN per 1000 litre	415.75 € per litre
Tax	Diesel	Diesel fuels	1180.00 PLN per 1000 litre	260.67 € per litre.
Tax	Diesel	Diesel fuels with sulphur content 0.001%-0.005%	1099.00 PLN per 1000 litre	242.78 € per litre
Tax	Diesel	Diesel fuels with sulphur content up to 0.001%	1048.00 PLN per 1000 litre	231.51 € per litre
Tax	Other energy products for transport pur- poses	Engine oils	1882.00 PLN per 1000 litre	415.75 € per litre
Tax	Light fuel oil	Fuel oils used for heating purposes	233.00 PLN per 1000 litre	51.47 € per litre.
Tax	Heavy fuel oil	Heavy fuel oils	60.00 PLN per 1 000 kg	13.25 € per 1000 kg
Tax	Leaded petrol	Leaded petrol	1747.00 PLN per 1000 litre	385.92 € per litre.
Tax	Other energy products for transport pur- poses	LPG	695.00 PLN per 1000 kg; for calculation 1KG of LPG = 1.78 litre	153.53 € per litre.
Tax	Unleaded petrol	Unleaded petrol	1565.00 PLN per 1000 litre	345.72 € per litre.
Fee/Charge	Management of biodiversity and wildlife	Hunting permits and fishing per- mits	Different rates for members of the Polish Hun- ting Union and for commercial services.	Different rate for members of the Polish Hunting Union and or com- mercial ser- vices.
Fee/Charge Fee/Charge	Waste manage- ment - individu- al products Waste manage-	Aluminium pa- ckaging Composite pa-	1.28 PLN per kg 2.76 PLN per	0.28 € per kg 0.61 € per kg
	Tax Tax Tax Tax Tax Tax Tax Tax Tax Tax	ralralandCher energy products for transport pur- posesTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDieselTaxDiesel	indindlected selectivelyImage: Selective sel	Image: selection of the selecitic of the selecitic of the selecitic of the

ges		ment - individu- al products	ckaging	kg	
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Discharge lamps	0.51 -1.53 PLN per unit	0.11 - 0.34 € per unit
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Galvanic cells and batteries	0.1 - 5.11 PLN per unit	0.02 - 1.13 € per unit
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Glassware pa- ckaging	0.15 PLN per kg	0.03 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Lubricating oils	1.94 PLN per kg	0.43 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Nickel-cadmium accumulators	0.31 - 26.60 PLN per unit	0.07 - 5.88 € per unit
Product char- ges	Fee/Charge	Ozone depleting substances	Ozon depelting substances	2 - 52 PLN per kg	0.44 - 11.49 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Packaging from natural materials	0.31 PLN per kg	0.07 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Paper and card- board packaging	0.61 PLN per kg	0.13 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Plastic packaging	2.56 PLN per kg	0.57 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Tinplate and lightweight sheet metal packaging	0.77 PLN per kg	0.17 € per kg
Product char- ges	Fee/Charge	Waste manage- ment - individu- al products	Tyres	2.05 up to 3.07 PLN per kg.	0.45 - 0.68 € per kg
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	BOD5	3.24 PLN per kg	0.72 € per kg.
Water effluent		Measured or estimated effluents of o- xydizeable mat- ters (BOD,		1.29 PLN per	
charges Water effluent charges	Fee/Charge	COD) Other measured or estimated	COD Cooling water Temperature 26 -	kg 0.51 PLN per 1000 m3	0.29 € per kg. 0.11 € per 1000 m3.

		afflurante ta mue	22 de erre e C		
		effluents to wa- ter	32 degree C		
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	Cooling water Temperature 32 - 35 degree C	1.03 PLN per 1000 m3.	0.23 € per 1000 m3.
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	Cooling water Temperature higher than 35 degree C		
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	Heavy metals	94.29 PLN per kg	20.83 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	Rainfall / snow- fall effluents	0.032 - 0.217 PLN per m2	0.01 - 0.05 per m2
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	Suspended solids	0.40 PLN per kg	0.09 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated ef- fluents to water	Total chloride and sulphate ions	0,0108(for area of Gdansk Wa- ter Board Au- thority) - 0.038 PLN per kg for the rest of country	0.01- 0.05€ per kg
Water effluent charges	Fee/Charge	Other measured or estimated ef- fluents to water	Volative phenol	34.48 PLN per kg	7.62 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated effluents to wa- ter	Water discharged from aquaculture	0.21 PLN per 100 kg increase in the weight of the water's or-	0.05 € per 100 kg increase in

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management