

POLAND ECOTAX RATES

Environmental tax rates in Poland:

Name	Type	General tax-base	Specific tax-base	Tax rate national currency	Tax rate - Euro
# Excise tax on plastic packaging	Tax	Waste management - individual products	# Plastic packaging made of PC, PS and PET	20%	20%
# Excise tax on plastic packaging	Tax	Waste management - individual products	# Plastic packaging made of PP or PE	10%	10%
Charge for bush and tree removals	Fee/Charge	Management of biodiversity and wildlife	Bush and tree removals	11.04 - 3563.2 PLN per cm of tree trunk circumference.	2.44 - 787.13 € per cm of tree trunk circumference.
Charge for land use changes	Fee/Charge	Management of land, soil and forest resources	Changes in usage of forested land	10% of expected yearly market value of timber, from the land subjected to the changes. For permanent changes, the fee should be paid for period of ten years.	10% of expected yearly market value of timber, from the land subjected to the changes. For permanent changes, the fee should be paid for period of ten years.
Charge for land use changes	Fee/Charge	Management of land, soil and forest resources	Changes in usage of forested land - protective forest	15% of expected yearly market value of timber, from the land subjected to the changes. For permanent changes, the fee should be paid for period of ten years.	15% of expected yearly market value of timber, from the land subjected to the changes. For permanent changes, the fee should be paid for period of ten years.
Charge for land use changes	Fee/Charge	Management of land, soil and forest resources	Changes in usage of land - general	10% of expected yearly market value of crops or timber from the land	10% of expected yearly market value of crops or timber from the land

				being subjected to the changes. For permanent changes, the fee should be paid for period of ten years.	being subjected to the changes. For permanent changes, the fee should be paid for period of ten years.
Charge for premature harvesting of forests	Fee/Charge	Management of land, soil and forest resources	Premature harvesting of forests	The charge equals the estimated difference between market value of timber from a forest reaching cutting age and market value of timber from forest in question.	The charge equals the estimated difference between market value of timber from a forest reaching cutting age and market value of timber from forest in question.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	1,1,1 trichloroethane	144.34 PLN per kg	31.89 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Air pollution emitted from cars used for commercial purposes	From 8.72 PLN per 1000 kg of diesel fuels used in cars up to 190.19 per 1000 kg of fuels used in professional machinery	From 1.93 € per 1000 kg of lead free petrol used in cars with catalyser up to 42.01 € per 1000 kg of fuels used in professional machinery
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€ annually per 100 birds.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Air pollution emitted when handling petrol	From 0,27 PLN up to 4.50 PLN per 1000 Kg of petrol.	From 0.06 € up to 0.99 € per 1000 Kg of petrol.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Air pollution from small boilers - thermal power less than 5 MW	Depending on the type of furnace and its thermal power: from 3.44 PLN up to 26.12 PLN per 1000 kg of fuel. For	Depending on the type of furnace and its thermal power: from 0.76 € up to 5.77€ per 1000 kg of fuel. 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 hydrocarbons	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	CO	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 phurans	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.

Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Methane	0.22 PLN per 1000 kg	0.05 € per ton.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Molybdenum	9.71 PLN per kg	2.15 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Nickel	288.68 PLN per kg	63.77 € per kg.
Charge on air pollution	Fee/Charge	Measured or estimated NOx emissions	NOx - recalculated as NO2	0.41 PLN per kg	0.09 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	SO2	0.41 PLN per kg	0.09 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Tin	4.33 PLN per kg	0.96 € per kg.
Charge on air pollution	Fee/Charge	Other measured or estimated emissions to air	Zink	4.33 PLN per kg	0.96 € per kg.
Charge on industrial waste	Fee/Charge	Waste management - in general	Landfilling of waste of high risk category	114.97 - 170.26 PLN per tonne.	25.40 - 37.61 € per tonne.
Charge on industrial waste	Fee/Charge	Waste management - in general	Landfilling of waste of low risk category	8.84 - 24.57 PLN per tonne	1.95 - 5.43 € per tonne
Charge on industrial waste	Fee/Charge	Waste management - in general	Landfilling of waste of medium risk category	44.73 PLN per tonne	9.88 € per tonne
Charge on municipal waste	Fee/Charge	Waste management - in general	Landfilling of other selectively collected waste	9.59 - 170.26 PLN per tonne	2.12 - 37.61 € per tonne
Charge on municipal waste	Fee/Charge	Waste management - in general	Landfilling of selectively collected discharge lamps waste	125.00 PLN per tonne.	27.61 € per tonne
Charge on municipal waste	Fee/Charge	Waste management - in general	Landfilling of selectively collected glass waste	19.27 PLN per tonne.	4.26 € per tonne
Charge on municipal waste	Fee/Charge	Waste management - in general	Landfilling of selectively collected plastics waste	14.87 PLN per tonne	3.28 € per tonne
Charge on	Fee/Charge	Waste management - in general	Landfilling of	14.87 PLN per	3.28 € per ton-

municipal waste		ment - in general	waste not collected selectively	tonne	ne
Excise tax on energy products	Tax	Other energy products for transport purposes	Components and additives for diesel or petrol	1882.00 PLN per 1000 litre	415.75 € per litre
Excise tax on energy products	Tax	Diesel	Diesel fuels	1180.00 PLN per 1000 litre	260.67 € per litre.
Excise tax on energy products	Tax	Diesel	Diesel fuels with sulphur content 0.001%-0.005%	1099.00 PLN per 1000 litre	242.78 € per litre
Excise tax on energy products	Tax	Diesel	Diesel fuels with sulphur content up to 0.001%	1048.00 PLN per 1000 litre	231.51 € per litre
Excise tax on energy products	Tax	Other energy products for transport purposes	Engine oils	1882.00 PLN per 1000 litre	415.75 € per litre
Excise tax on energy products	Tax	Light fuel oil	Fuel oils used for heating purposes	233.00 PLN per 1000 litre	51.47 € per litre.
Excise tax on energy products	Tax	Heavy fuel oil	Heavy fuel oils	60.00 PLN per 1 000 kg	13.25 € per 1000 kg
Excise tax on energy products	Tax	Leaded petrol	Leaded petrol	1747.00 PLN per 1000 litre	385.92 € per litre.
Excise tax on energy products	Tax	Other energy products for transport purposes	LPG	695.00 PLN per 1000 kg; for calculation 1KG of LPG = 1.78 litre	153.53 € per litre.
Excise tax on energy products	Tax	Unleaded petrol	Unleaded petrol	1565.00 PLN per 1000 litre	345.72 € per litre.
Hunting permits and fishing permits	Fee/Charge	Management of biodiversity and wildlife	Hunting permits and fishing permits	Different rates for members of the Polish Hunting Union and for commercial services.	Different rate for members of the Polish Hunting Union and or commercial services.
Product charges	Fee/Charge	Waste management - individual products	Aluminium packaging	1.28 PLN per kg	0.28 € per kg
Product charges	Fee/Charge	Waste management	Composite packaging	2.76 PLN per	0.61 € per kg

ges		ment - individual products	ckaging	kg	
Product charges	Fee/Charge	Waste management - individual products	Discharge lamps	0.51 - 1.53 PLN per unit	0.11 - 0.34 € per unit
Product charges	Fee/Charge	Waste management - individual products	Galvanic cells and batteries	0.1 - 5.11 PLN per unit	0.02 - 1.13 € per unit
Product charges	Fee/Charge	Waste management - individual products	Glassware packaging	0.15 PLN per kg	0.03 € per kg
Product charges	Fee/Charge	Waste management - individual products	Lubricating oils	1.94 PLN per kg	0.43 € per kg
Product charges	Fee/Charge	Waste management - individual products	Nickel-cadmium accumulators	0.31 - 26.60 PLN per unit	0.07 - 5.88 € per unit
Product charges	Fee/Charge	Ozone depleting substances	Ozon depelting substances	2 - 52 PLN per kg	0.44 - 11.49 € per kg
Product charges	Fee/Charge	Waste management - individual products	Packaging from natural materials	0.31 PLN per kg	0.07 € per kg
Product charges	Fee/Charge	Waste management - individual products	Paper and cardboard packaging	0.61 PLN per kg	0.13 € per kg
Product charges	Fee/Charge	Waste management - individual products	Plastic packaging	2.56 PLN per kg	0.57 € per kg
Product charges	Fee/Charge	Waste management - individual products	Tinplate and lightweight sheet metal packaging	0.77 PLN per kg	0.17 € per kg
Product charges	Fee/Charge	Waste management - individual 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 water	BOD5	3.24 PLN per kg	0.72 € per kg.
Water effluent charges	Fee/Charge	Measured or estimated effluents of oxydizeable matters (BOD, COD)	COD	1.29 PLN per kg	0.29 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated	Cooling water -- Temperature 26 -	0.51 PLN per 1000 m3	0.11 € per 1000 m3.

		effluents to water	32 degree C		
Water effluent charges	Fee/Charge	Other measured or estimated effluents to water	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 water	Cooling water -- Temperature higher than 35 degree C		
Water effluent charges	Fee/Charge	Other measured or estimated effluents to water	Heavy metals	94.29 PLN per kg	20.83 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated effluents to water	Rainfall / snowfall 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 water	Suspended solids	0.40 PLN per kg	0.09 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated effluents to water	Total chloride and sulphate ions	0,0108(for area of Gdansk Water Board Authority) - 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 effluents to water	Volative phenol	34.48 PLN per kg	7.62 € per kg.
Water effluent charges	Fee/Charge	Other measured or estimated effluents to water	Water discharged from aquaculture	0.21 PLN per 100 kg increase in the weight of the water's organism	0.05 € per 100 kg increase in the weight of the water's organism

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