



Tax Alert |

Assistance in ensuring environmental compliance

KPMG in Poland

February 2022

The beginning of the new year brings fast-approaching deadlines for fulfilling a raft of duties imposed on companies by the legislator. This is when the issues of environmental charges and reporting can be easily missed out. Consequently, to avoid any possible sanctions, companies should as soon as possible determine the scope of their environmental obligations.

Reporting obligations

The deadline for preparing a report for 2021 for the National Database on emissions of greenhouse gases and other substances kept by the National Centre for Emissions Management (Polish: Krajowy Ośrodek Bilansowania i Zarządzania Emisjami, KOBiZE) elapses on 28 February 2022. The reporting obligation rests with entities using the environment in terms of emission of gases or dust into the air as well as entrepreneurs using the environment only in the context of combustion of motor fuels, including entities owning boiler rooms, vehicles, fans, or other appliances/structures causing emissions. The report must provide information on the amount of greenhouse gas emissions and other substances released into the atmosphere, as well as data on raw materials and fuels that accompany emissions.

In principle, the applicable provisions do not provide for any sanctions for failure to submit a report or for submitting an incomplete report. Nevertheless, during an inspection, the Head of the Provincial Environmental Protection Inspectorate may require the company to present the report submitted to KOBiZE and, in case of lack thereof, issue a post-inspection order to supplement it. Furthermore, it should be noted that the information provided in KOBiZE reports is used to fix the amount of charges for using the environment.

In turn, a report on products, packaging, and waste management for 2021 must be prepared and submitted by 15 March 2022. The reporting obligation rests with all entrepreneurs who place packaged products on the Polish market and are listed in Article 73(1) of the Act on Waste of 14 December 2012, including: manufacturers, importers, intra-Community acquirers of packaging made of paper, plastic, glass, aluminium, ferrous metals or wood, companies placing packaged products on the market, exporting and carrying out intra-Community supplies of packaged products, as well as operators of stores or warehouses where goods are packed in plastic shopping bags covered by the recycling fee.

15 March 2022 is also the deadline for preparing a report on waste for 2021. The reporting obligation rests with waste producers as well as entities involved with waste management and extraction of waste from waste landfills or dumps.

In both cases, failure to submit the report within the set deadline can result in a fine.

> Fees and charges

The product fee on packaging for 2021 must be paid by 15 March 2022. The fee is due from entities that sell their products in packaging, yet do not achieve the packaging waste recycling target which should correspond to the amount of packaging sold. In case of failure to pay the fee or insufficient payment, the Province Marshal [Polish: *Marszałek Województwa*] determines, by way of a decision, the amount of arrears for the product fee.

In principle, charges for using the environment must be settled by 31 March 2022. The charges must be paid by entities emitting gases and dusts into the air, holding CO2 emission permits, or involved with waste disposal. The amount of the charges depends on the influence exercised by an entrepreneur on the environment. An entity using the environment must pay the charges, but also present a list of information and data on the use of the environment, based on which the amount due is determined, including the amount of charges payable as well as a summary of information on the use of the environment and the amount of charges due.

> How can we assist you?

The vast array of services provided by KPMG includes:

- identifying environment-related obligations (or possible exemptions/exclusions) on the part of the company,
- carrying out an evaluation of the company's environmental legal requirements,
- calculating the fees due,
- drawing up declarations and keeping relevant records,
- analysing any possible doubts related to the matter and suggesting the best approach in individual cases.

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