

Environmental fees**1. Legal basis**

The Act of April 27, 2001 on Environmental Protection (O.J. 2008, No. 25, item 150 as amended) (hereinafter the "Act") constitutes the main legal grounds for the calculation of environmental fees. In addition, specific rules which regulate bearing costs are provided in other acts, for example the Act of February 4 , 1994 on the Geological and Mining Law (O.J. 2005 , No. 228 item 1947 as amended).

2. Persons taking benefits from environment

Pursuant to the Act, the entities taking benefits from environment are obligated to pay environmental fees.

Natural persons other than entrepreneurs are obligated to pay environmental fees in the range taking benefits from the environment requires permission pursuant to the Act.

The above entities are obligated to bear costs in connection with:

- a) releasing gases and dust into the air;
- b) releasing sewage into the water or soil;
- c) water consumption;
- d) waste storage.

3. Environmental benefit charge

The Act provides for the following charges:

- a) for the emission of gases and dust to the environment (charges depend on the amount and sort of emission);
- b) for the consumption of water (charges depend on amount and type of supplied water, water destination, and origin);
- c) for sewage release (the charges depend on the pollutants contained in the sewage, its amount, type of sewage and temperature (in the case of cooling water); charges also depend on the size, sort and the development of land from which such sewage is drained);
- d) for waste storage (charges depend on the amount and type of stored waste).

Specific rules for calculation of environmental charges are provided by the Ordinance of the Council of Ministers dated October 14 , 2008 on charges for environmental usage (O.J. 2008, No. 196 , item 1217).

4. Procedure

Pursuant to the Act, entities using the environment are obliged to:

- a) report data and information indicated by the Act to proper organ;
- b) calculate and pay charges in due time.

1. Reporting proper data.

The entities are obliged to report the following data and information:

- a) information about the amount and type of gas and dust released into the air and the calculation method thereof;
- b) information about the amount and type of the water;
- c) information about the amount, type, and content of sewage released, both liquid and soil;
- d) information about the size, type, and the development of land from which sewage is drained.

Entities are obligated to provide the above data in bi-annual reports not later than at the end of the month following the end of each half year. The Report should be presented to the proper province marshal, to the proper environmental protection inspector and, with respect to waste, also to the proper local government in the place where waste is stored. Reports must be filed on official forms. Official forms and particular procedures pertaining to the information obligations are provided in the relevant Ordinance (i.e. Ordinance of the Minister of the Environment dated June 18, 2009 O.J. 2009, No. 97 , item 816).

2. Calculation and payment

Relevant charges shall be adequately calculated and paid to the bank account of the relevant marshal's office. Charges shall be calculated by the entity obligated to pay the relevant amount, on the basis of rates relevant at the time of taking benefits from the environment. Charges shall be paid in six-month periods not later than at the end of the month following the end of each half-year. The relevant Ordinance of the Council of Ministers provides for the exact amount of the charges (i.e. the Ordinance of the Council of Ministers dated October 14 , 2005 O.J. 2008 , No. 196 , item 1217). Rates are amended on a yearly basis and published by the Minister of the Environment in the Official Journal "*Monitor Polski*".

Entities are not obligated to pay charges when the charges for the half-year due for emitting gases and dust into the air, emitting sewage into water or soil, and water consumption are lower than PLN 400.

5. Sanctions

If the entity taking benefits from the environment fails to present the report providing the information and data about the range of environmental usage and the amount of due payments or if the data pre-

sented in the report raises substantial doubts, the province marshal is entitled to determine a payment in an amount equal to the difference between the accrued charge and the reported charge. Furthermore, in the event of a lack of records or failure to report in a timely fashion, the obligated entity may be subject to fines.

If the entity illegally exploits the environment, the entity is obligated to incur the so-called increased charges as provided by the Act. Furthermore, the entities may be subject to administrative penalties, where conditions for the usage of the environment are exceeded or violated. Pursuant to the Act the administrative financial penalties are calculated as a multiple of charges for environmental use.

The payment of increased charges and administrative penalties may be postponed, decreased, or remitted. The Act provides information on detailed conditions, procedures and authorities entitled to postpone, decrease or remit the above payments.