SOŁTYSIŃSKI KAWECKI SZLĘZAK

Environmental newsletter

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Amendments to Fit for 55

The *Fit for 55* package constitutes a set of legislative measures implementing the European Climate Law. It comprises of numerous new instruments to combat climate change (e.g., CBAM), as well as revisions of those previously adopted in the EU (e.g., the extension of the ETS). The overarching objective of the *Fit for 55* policy is to achieve climate neutrality by 2050.

CBAM (Carbon Border Adjustment Mechanism) – introduction of a de minimis exemption

The European Parliament and the Council adopted Regulation No 2025/2083,[1] introducing simplifications to how CBAM (the carbon border adjustment mechanism, commonly referred to as the carbon border tax) operates.

The key simplification consists of an exemption from CBAM obligations for entities importing fewer than 50 tonnes per year of CBAM-covered goods (excluding electricity and hydrogen). The EU estimates that this exemption will apply to approximately 182,000 importers — primarily SMEs and individuals — while still maintaining CBAM coverage of over 99% of emissions.

Additional amendments aim to facilitate compliance with reporting obligations and to streamline the authorization procedure for declarants. Regulation No 2025/2083 also introduces a more differentiated penalty structure, including more lenient treatment of unintentional reporting errors.

ETS 2 — change of the entry-into-force date

The Council has endorsed a postponement of the entry into force of ETS 2. This new emissions trading system, modelled on the existing ETS, is intended to cover CO_2 emissions from the building sector, road transport, and certain additional sectors. Obligations under ETS 2 will primarily be imposed on suppliers and industrial operators.

The entry into force of ETS 2 is to be deferred from 2027 to **2028**. Legislative work on the postponement will now proceed in the European Parliament. The change would provide an additional year for businesses in the above sectors to prepare for implementation. The Council also announced a general review of ETS 2.

New EU climate target for 2040

The European Parliament and the Council have expressed support for an intermediate, binding target of **a 90% emissions reduction by 2040** (compared with 1990 levels), complementing the already established targets of a 55% reduction by 2030 and climate neutrality by 2050.

Implementing Acts to the CRCF Regulation[2]

The European Commission has published an implementing regulation[3] (“**Implementing Regulation**”) to the CRCF Regulation, which entered into force on 26 December 2024 and establishes the framework for the EU certification system for carbon-removal activities and soil-based carbon-reduction measures.

The Implementing Regulation sets out the operational rules for the entire CRCF system — including roles, duties, requirements for certification bodies, and audit principles — and provides the foundation for forthcoming delegated acts that will establish detailed methodologies for specific types of carbon-removal activities. Their publication and entry into force are planned for 2026.

[1] Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards the simplification and strengthening of the Carbon Border Adjustment Mechanism.
[2] Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 on establishing Union certification frameworks for permanent carbon removal, carbon farming and carbon storage in products.
[3] Commission Implementing Regulation (EU) 2025/2358 of 20 November 2025 laying down rules on certification schemes, certification bodies and audits pursuant to Regulation (EU) 2024/3012 of the European Parliament and of the Council.

The Implementing Regulation introduces harmonized certification rules for technological CO_2-removal methods (DACCS, Biochar, and BioCCS) as well as land-use and agricultural practices (carbon farming). It also clarifies requirements relating to:

- auditor qualifications and independence,
- standardized documentation and quality control,
- monitoring procedures, complaint handling, and internal oversight,
- mechanisms preventing “scheme hopping” (i.e., seeking certification in another scheme after a previous refusal).

How can we assist?

- Identifying business obligations under CBAM and ETS 2,
- Advising on preparing and implementing procedures to comply with CBAM, ETS 2, and other EU environmental regulations,
- Assessing the eligibility of activities for certification under the CRCF,
- Advising on designing carbon-removal and carbon-farming strategies, and
- Support in integrating CRCF units with ESG reporting, the EU Taxonomy, and the CSRD.

Report by Attorney Bartłomiej Małkiewicz from the *Made For Restaurant* Conference

The *Made For Restaurant* conferences are among the most significant events for the HoReCa sector in Poland. Held twice a year, they bring together restaurant owners and managers, chefs, providers of technological solutions, representatives of industry organizations, and experts and advisers, including in the field of environmental law. The meetings serve as a platform to exchange knowledge about trends, new business models, and forthcoming regulatory changes affecting the day-to-day operation of food-service establishments.

During the autumn edition, held on 18 November 2025 at the Radisson Blu Hotel in Sopot, I participated in a panel dedicated to waste and packaging management in gastronomy. The discussion focused on the growing number of environmental obligations that now affect not only large operators, but also individual restaurants and smaller chains. Businesses often face requirements related to the record-keeping and transfer of waste, as well as obligations arising from regulations on packaged products (e.g., takeaway food).

Together with other panelists, we discussed how restaurateurs can facilitate compliance, which types of service providers they may cooperate with, and what internal procedures they should adopt to avoid financial penalties imposed by authorities.

What, then, are the key obligations restaurateurs face in relation to packaging and waste management? First and foremost, the vast majority of restaurants are required to register in the Product and Packaging Database and Waste Management Register (BDO). This is a fundamental step, as it enables the fulfilment of other obligations, including record-keeping, reporting and indicating the BDO registration number on documents relating to the business’s operations. If a restaurateur places significant quantities of packaged products on the market (e.g., takeaway food), cooperation with a packaging recovery organisation should be considered. These organisations specialise in supporting businesses in meeting their packaging-management obligations. When it comes to waste, restaurateurs must ensure that they generate only municipal waste. If they generate waste that is not classified as municipal waste, they are required to engage a specialised waste-management operator authorised to collect such waste.

I then delivered a short presentation on the functioning of the deposit-return (DRS) system, which is becoming one of the key areas of regulatory change for the sector. I explained which types of packaging fall within the scope of the DRS, the rules governing its operation, and the sanctions for a failure to join the system. I also outlined the obligations associated with participation, including the requirement to conclude an agreement with a designated representative entity.

So, at glance, how does the DRS system function? As of 1 October 2025, certain types of packaging have been brought within the scope of the DRS system, which is intended to ensure high collection rates and reuse of packaging, thereby reducing the volume of waste. Under the system, metal, plastic and glass packaging is collected. In practice, restaurateurs who sell beverages in packaging must charge customers a deposit and must also conclude an agreement with a representative entity, through which the settlement of deposits is carried out. In certain circumstances, restaurateurs are additionally required to accept used packaging and refund deposits to customers. The scope of these obligations may vary depending on the size of the restaurant.

The conference confirmed that environmental obligations in the HoReCa sector are becoming as extensive as those applicable in industrial sectors — covering waste, packaging, and documentation within systems supervised by environmental authorities. Events such as *Made For Restaurant* are therefore crucial, as they help restaurateurs understand the direction of regulatory changes, prepare for new requirements, and coordinate actions with business partners in a compliant and operationally effective manner.

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