

Environmental newsletter

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Extended Producer Responsibility (EPR) – Draft Packaging and Packaging Waste Act Published

On 13 August 2025, the draft Packaging and Packaging Waste Act (list no. UC100, “**Draft**”) was published. The Draft is intended to replace the current Act of 13 June 2013 on the Management of Packaging and Packaging Waste. The Draft’s main purpose is to align Polish legislation with the requirements of Extended Producer Responsibility (“**EPR**”), as set out in Directive 2008/98/EC.¹

What is Extended Producer Responsibility (EPR)?

EPR is a principle under which producers placing packaged products on the market are held responsible for the entire life cycle of the packaging — from its introduction to the market until it becomes waste.

New EPR model — what will change?

1. Introduction of the definition of “producer”

The Draft introduces the definition of “producer”, which will replace the notions of “introducing products in packaging” and “introducing packaging”. The new, broader definition covers any manufacturer, importer, or distributor making packaging or packaged products available on the market of a Member State — regardless of the distribution channel used.

As a result, the EPR system will also cover entities not previously subject to it, such as foreign distance sellers into Poland, e-commerce platforms, logistics operators, co-packers, and companies engaged in bulk unpacking.

2. New packaging fee instead of the product fee

The Draft introduces a new, universal packaging fee to be paid quarterly by all producers subject to the EPR. The fee will be charged per kilogram of packaging (with the rate depending on the material or type of packaging; the exact rates will be set by regulation).

In addition, producers will be required to submit quarterly EPR reports via the BDO system, including information on the mass of packaging and the amount of the packaging fee due.

The packaging fee will replace the existing product fee, which — unlike the new fee — had a sanctioning character, payable only in cases of a failure to achieve the required recycling levels.

3. Replacement of recovery organisations by NFOŚiGW

The National Fund for Environmental Protection and Water Management (“**NFOŚiGW**”) will become the sole state Producer Responsibility Organisation, replacing the current commercial packaging recovery organisations, which will cease operations in their current form as of 2028. NFOŚiGW will manage the funds collected from the packaging fee within a closed-loop financing system (all proceeds from the fee will be allocated exclusively to financing the EPR system).

4. Modernisation of the BDO

The Draft provides for the modernisation of the Waste Database (“**BDO**”), adapting it to the new EPR system. New templates for packaging records and reports will be introduced, and the system will allow for the automatic generation of quarterly EPR reports and information on the packaging fee due.

5. Control and sanctions

Under the Draft, regional marshals will be responsible for verifying the correctness of calculating and paying the packaging fee. Underpayment of the fee will result in the imposition of a packaging fee at 150% of the applicable base rate for the quarter concerned.

¹ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives.

Implementation timeline

The Draft would partly enter into force as of 1 January 2026, with a transitional period covering 2026–2027. The full implementation of the new EPR model is planned for 2028.

Scope	Transitional period 2026–2027	Changes from 2028
Recycling obligations	The obligation to ensure recycling, and to achieve the required levels of packaging waste recycling maintained in the current form	Recycling obligations are lifted for producers paying the packaging fee.
Fees	In addition to the product fee, a partial packaging fee will apply — mandatory for all producers subject to the EPR, payable in Q2 and Q4: 2026 – at 8% of the product fee rate, and 2027 – at 20% of the product fee rate.	The full packaging fee replaces the product fee.
System structure	The system operates in parallel with existing recovery organisations.	Recovery organisations cease operations in their current form. Their tasks and funds are transferred to NFOŚiGW.

How can we help?

- We can support you in identifying a company's obligations under the new legislation.
- We advise on how you can prepare for the implementation of the new EPR model.
- We offer comprehensive legal assistance regarding the obligations arising from placing packaged products on the market.

Contact us!



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