SOŁTYSIŃSKI KAWECKI SZLĘZAK

Environmental newsletter

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Key Environmental Regulatory Changes in 2026

2026 is shaping up to be another year of numerous, significant changes and new environmental regulations. The regulatory direction continues to be driven by the objectives of the circular economy, and EU climate and energy policy. Below, we present the key legal developments for businesses.

Changes in Waste and Packaging Management

1. Deposit-Return Scheme – Full Implementation as of 1 January 2026

As of 1 January 2026, the deposit-return scheme has entered its full operational phase, resulting in a significant expansion of obligations for businesses placing beverages in packaging on the market

- businesses participating in the deposit-return scheme may place on the market beverages in packaging bearing a deposit marking only (products manufactured earlier without such marking may still be sold until existing stocks are exhausted),
- businesses are required to achieve a 77% collection rate of empty packaging; failing to meet this obligation results in the imposition of a product fee of PLN 1 per each missing kilogram of packaging, and
- businesses that have not concluded an agreement with a deposit system operator will be subject to a triple rate (PLN 3/kg) if they fail to achieve the required collection levels.

2. Extended Producer Responsibility (EPR)

Legislative work is ongoing on a draft act implementing a new EPR model (draft no. UC100) which is currently at the consultation stage. At present, the date of entry into force of the new provisions remains unspecified (under the original assumptions, the new regulations were to enter into force on 1 January 2026). The planned regulations will include:

- changing the principles for financing packaging waste management: moving away from a market-based model relying on contracts with recovery organizations towards a public-law EPR fee collected centrally by the National Fund for Environmental Protection and Water Management (NFOŚiGW),
- modifying the existing structures responsible for fulfilling EPR obligations: abandoning the model based on packaging recovery organizations which will lose the ability to fulfil EPR obligations after a transitional period, in favor of a national system managed by NFOŚiGW, and
- introducing a packaging fee: a new fee calculated based on the weight of the packaging (per kilo) of a product placed on the market for the first time in a Member State territory or unpacked without the involvement of the end user; this will replace the existing sanction-based product fee.

3. New Rules on Packaging Design and Packaging Waste Management – application of the PPWR

Most provisions of the PPWR Regulation will begin to apply as of 12 August 2026. From that date, the following obligations and restrictions will apply, in particular:

- requirements concerning the composition of packaging: stricter standards relating to hazardous substances, including packaging intended for contact with food,
- the packaging minimization principle: prohibiting the use of excessive packaging in terms of weight or volume,
- bans on certain types of single-use packaging (including in the retail and food service sectors),
- requirements for reusable packaging: reusable packaging will be required to meet specific criteria regarding durability, reusability, refillability, and further recyclability, and
- initial information obligations: the PPWR introduces a framework for harmonized packaging labelling which will be further developed in subsequent years through implementing acts.

The Regulation will also apply to packaging imported from outside the EU. Member States have until 12 February 2027 to adopt the provisions on penalties for PPWR infringements.

Changes in the Emissions Regulation

1. Energy Performance of Buildings – Implementation of the EPBD

In 2026, changes resulting from Directive (EU) 2024/1275 of the European Parliament and of the Council on the Energy Performance of Buildings ("EPBD") will be of key importance for the real estate and construction investment sectors. Under the Directive, Member States, including Poland, are required to implement it by 29 May 2026. The EPBD significantly expands the scope of regulation concerning the energy efficiency of buildings, introducing, among others:

- new, harmonised rules for the preparation of energy performance certificates,
- an obligation to present the building's energy class in a graphical form, and
- an expanded scope of information included in certificates, including data on emissions and the share of renewable energy sources.

Implementing the EPBD into the Polish legal system is to be carried out through an amendment to the Act on the Energy Performance of Buildings (draft no. UC77) and implementing regulations. In this respect, a draft regulation of the Minister of Development and Technology of 10 June 2024 (entered in the Legislative Work Programme of the Minister of Development and Technology under item 68) is being processed, concerning the methodology for determining the energy performance of a building or its part, and energy performance certificates, setting out a new calculation methodology and certificate templates.

Both the draft amendment to the Act on the Energy Performance of Buildings and the draft implementing regulation are currently at the consultation stage. Consequently, it is expected that the EPBD will be implemented within the prescribed deadline if legislative work continues in accordance with the schedule.

2. CBAM – Full Operational Phase

As of 1 January 2026, the Carbon Border Adjustment Mechanism (CBAM), established under Regulation (EU) 2023/956, has entered its full operational phase. Its application in Poland has been supplemented by the Act of 21 November 2025 amending the Act on the Greenhouse Gas Emissions Management System and certain other acts which regulates the competence of authorities and the operation of the CBAM registry.

The end of the transitional period marks the transition from a purely reporting phase to the actual imposition of costs related to greenhouse gas emissions on imports.

Currently, CBAM covers, among others, imports of cement, iron and steel, aluminum, fertilizers, electricity, and hydrogen; however, the scope of the mechanism is to be expanded in subsequent years. As of 2026, importers of goods covered by CBAM are required to:

- account for embedded emissions in imported goods, i.e., CO_2 emissions generated during their production outside the EU, determined based on actual data or default values,
- purchase and surrender CBAM certificates corresponding to the amount of declared emissions; the price of certificates will be linked to the price of emission allowances under the EU ETS, and
- submit annual CBAM declarations covering the quantities of imported goods and the associated emissions.

The mechanism is accompanied by a stringent sanctions regime, covering cases of failing to submit a CBAM declaration, understating reported emissions, or failing to surrender the required number of certificates.

Other Developments

1. Planned Amendment to the EIA Act – Significant Changes to the Procedure to Obtain Environmental Decisions

In 2026, legislative work will continue on the draft amendment to the Act on Access to Environmental Information, Public Participation in Environmental Protection, and Environmental Impact Assessments (draft no. UD224), aimed at streamlining and harmonizing the procedure to obtain a decision on environmental conditions ("Environmental Decision"). The proposed changes focus on increasing the efficiency of proceedings, improving the transparency of administrative actions, and further digitizing administrative procedures.

The solutions provided for in the draft amendment include:

- changes relating to parties to the proceedings and public participation: including clarifying the circle of parties to proceedings for the issuance of an Environmental Decision and extending the maximum period for public participation,
- further digitalizing proceedings for the issuance of Environmental Decisions: introducing the Environmental Impact Assessment Proceedings Support System (SOPOOŚ), while maintaining the possibility of submitting applications in a paper form,
- changing the competent authority issuing Environmental Decisions by transferring this competence to the level of the district governor (starosta),

- extending the possibility to conduct an environmental impact assessment at the request of the investor also with respect to projects potentially having a significant impact on the environment,
- the possibility to discontinue proceedings where an environmental impact report is not submitted within three years from service of the decision specifying its scope, and
- automatically transferring rights and obligations arising from an Environmental Decision to a new entity that is the owner or perpetual usufructuary of the property, without the need to issue a separate decision.

2. Batteries and Accumulators – Subsequent Stages of the Application of the New Batteries Regulation

In 2026, further stages of Regulation (EU) 2023/1542 on batteries and accumulators will be implemented. The Regulation establishes a comprehensive regulatory framework for the entire product life cycle, from placing on the market, through use, to waste management. Subsequent stages of application include:

- new information and labelling obligations, including an expanded scope of markings and disclosure of data on battery parameters, composition, and end-of-life management,
- gradual tightening of collection and recycling requirements through increasing minimum collection and material recovery rates that Member States and entities placing batteries on the market must achieve in subsequent years, and
- due diligence requirements concerning the sourcing of raw materials, in particular with respect to metals and critical materials used in battery production.

Legislative work is ongoing on the draft Act on batteries and waste batteries (draft no. UC107) intended to ensure the implementation and application of Regulation (EU) 2023/1542 in national law. At the current stage, only the assumptions of the draft have been published.

How we can assist?

We support clients, among others, in:

- analyzing the impact of new regulations on ongoing operations and business models,
- identifying new record-keeping, reporting, and financial obligations, and preparing for their implementation,
- conducting compliance audits in the field of environmental and climate law, and
- monitoring legislative changes and providing ongoing regulatory advice.

Contact us!

Dr. Łukasz Wyszomirski
Partner, attorney-at-law
✆ +48 694 402 342
✉ lukasz.wyszomirski@skslegal.pl

Tomasz Duchniak
Senior Counsel, attorney-at-law
✆ +48 660 511 377
✉ tomasz.duchniak@skslegal.pl

Adrianna Nowińska
Associate, attorney-at-law
Member of the ESG Team
✆ +48 538 246 604
✉ adrianna.nowinska@skslegal.pl

Maria Badowska
Associate
Member of the ESG Team
✆ +48 883 391 778
✉ maria.badowska@skslegal.pl