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2025 Environmental Implementation Review
Country Report - POLAND

Accompanying the document

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions

2025 Environmental Implementation Review for prosperity and security

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Executive summary

In May 2016, the European Commission launched the environmental implementation review (EIR), a regular reporting tool based on analysis, dialogue and collaboration with EU Member States to improve the implementation of existing EU environmental policy and legislation ([1]). Following previous cycles in 2017, 2019 and 2022, this report assesses the progress made while describing the main outstanding challenges and opportunities regarding environmental legal implementation in Poland. The purpose of this report is to provide information on the implementation performance and highlight the most effective ways to address the implementation gaps that impact human health and the environment and hamper the economic development and competitiveness of the country. The report relies on detailed sectoral implementation reports collected or issued by the Commission under specific environmental legislation.

The main challenges set out below have been selected from Part I of this report, 'Thematic areas', taking into consideration factors such as the gravity of the environmental implementation issue in light of the impact on the quality of life of citizens, the distance to target and financial implications. In Poland, some challenges have lingered since the first EIR in 2017 and require urgent action.

Despite substantial progress overall, **air quality** continues to be a cause for concern in some parts of Poland's territory. Exceedances of the limit values for nitrogen dioxide (NO_2) persisted in the Wroclaw, Cracow, Warsaw and Katowice agglomerations, and for particulate matter with a diameter of 10 µm or less (PM_{10}) in Dolny Slask and Malopolska regions. Furthermore, the target values for ozone concentration have not been met in one air quality zone, for arsenic in two air quality zones and benzo(a)pyrene in twenty-one air quality zones. The Commission remains concerned by the pace of changes, particularly with regard to replacing outdated solid fuel boilers and measures focusing on the transport sector.

Although some progress has been made regarding **waste management**, Poland is at risk of missing both the target of 55 % for preparing municipal waste for reuse and recycling, and the target of 65 % for packaging waste recycling set out in the Waste Framework Directive. With a landfill rate of 38 % in 2022, the country is also at risk of not meeting the 2035 target of landfilling a maximum of 10 % of municipal waste. Moreover, Poland still has not closed and rehabilitated some municipal landfills that do not comply with the requirements of the Landfill Directive.

Despite significant investment, including projects co-financed by EU funds, Poland missed the final deadline for complying with the **Urban Wastewater Treatment Directive** in 2015. Over 1 000 agglomerations are non-compliant and require further action and investment in infrastructure.

The overall **environmental investment needs** to enable Poland to meet its objectives in the areas of pollution prevention and control, circular economy and waste, water protection and management, and biodiversity and ecosystems are estimated to be EUR 20.8 billion per year. The current investment gap stands at an estimated EUR 8 billion per year in Poland. This represents around 1.22 % of the national gross domestic product, which is higher than the EU average (0.77 %).

On environmental governance, Poland needs to ensure access to justice beyond individual decisions. Polish law does not provide a mechanism for non-governmental organisations or individuals to challenge plans or programmes adopted as regulations (*rozporządzenie*), such as river basin management plans. Similarly, access to a review procedure for plans or programmes adopted as local acts, such as air quality plans, is limited. The public should also be better informed about their access to justice rights.

On a positive note, Poland has achieved a noticeable reduction in the consumption of plastic carrier bags per capita – from 23 in 2019 to only 6.6 in 2022, which is the second-best result in the EU.

The emissions of several air pollutants have decreased significantly in Poland since 2005, while GDP growth has continued. Poland meets its emission reduction commitments for 2020-2029 for air pollutants NO_x, non-methane volatile organic compounds (NMVOC), sulphur dioxide (SO_2), ammonia (NH_3) and $PM_{2.5}$. The country also projects to meet its emission reduction commitments for 2030 onwards for NO_x, NMVOC, SO_2, NH_3 and $PM_{2.5}$.

([1]) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Delivering the benefits of EU environmental policies through a regular environmental implementation review, COM(2016) 316 final of 27 May 2016, http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2016%3A316%3AFIN.

Part I: Thematic areas

1. Circular economy and waste management

Transitioning to a circular economy

Advancing the transition to a circular economy in the EU will reduce the environmental and climate impact of our industrial systems by reducing input materials, keeping products and materials in the loop for longer and reducing waste generation, thus decoupling economic growth from resource consumption. A circular economy has considerable potential to increase competitiveness and job creation and will also promote innovation and provide access to new markets. With the 2020 circular economy action plan (CEAP) [2] measures either in place or legislatively advanced, EU Member States will now have to focus on a swift and effective implementation.

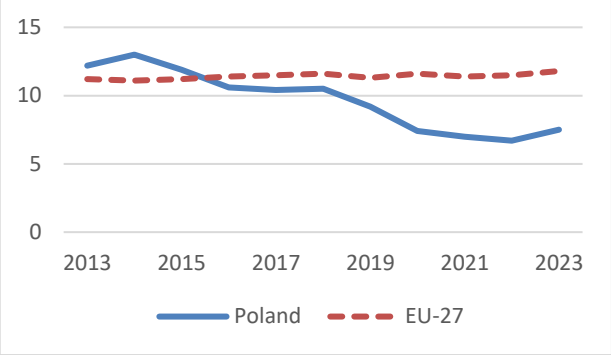
The 2020 CEAP launched the legislative process for a set of initiatives that will now have to be implemented by national governments across the EU. These initiatives were all introduced following a holistic life-cycle approach, with measures addressing the different stages of a product's life cycle, from design through use to end of life.

In the CEAP, the EU sets as its overarching objective the doubling of its circular material use rate (CMUR) by 2030.

The CMUR is a measure of one aspect of circularity: the share of the total amount of material used in the economy that is accounted for by recycled waste. A higher CMUR value means that more secondary materials were used as a substitute for raw materials, thus reducing the environmental impacts of extracting primary material.

Poland's CMUR was 7.5 % in 2023, showing a slight increase following a gradual decline since 2014. This puts Poland's rate below the EU average of 11.8 % (Figure 1).

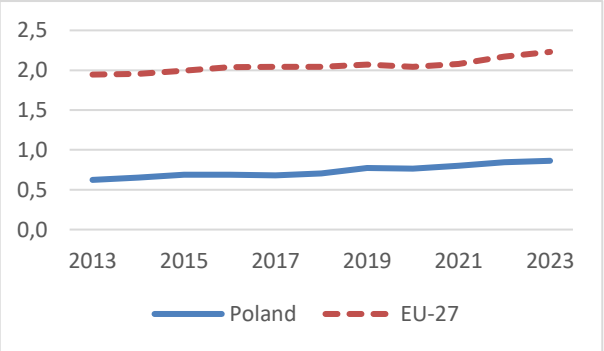
Figure 1: CMUR (%), 2013–2023



Source: Eurostat, 'Circular material use rate', env_ac_cur, last updated 13 November 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_cur.

Resource productivity measures the total amount of materials directly used by an economy in relation to gross domestic product (GDP). Improving resource productivity can help to minimise negative impacts on the environment and reduce dependency on volatile raw material markets. As shown in Figure 2, Poland generated EUR 0.86 per kg of material consumed in 2023, which puts the country's resource productivity below the EU average of EUR 2.23 per kg.

Figure 2: Resource productivity (EUR/kg), 2013–2023



NB: The unit of measurement used is EUR/kg chain-linked volume (2015). Chain-linked volumes focus on changes on quantities and prices of commodities in previous years, taking account of inflation, and are indexed to the nearest appropriate year, in this case 2015.

Source: Eurostat, 'Resource productivity', env_ac_rp, last updated 7 August 2024, accessed 10 December 2024, https://ec.europa.eu/eurostat/databrowser/product/view/env_ac_rp.

[2] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – A new circular economy action plan for a cleaner and more competitive Europe, COM(2020) 98 final of 11 March 2020, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A98%3AFIN.

Policies and measures

In parallel with European initiatives under the CEAP, Member States are encouraged to adopt and implement circular strategies at the national, regional and city levels. These should be tailored to each national and local reality, to harness the proximity economy's ([3]) potential, while following the principles of a holistic whole-value-chain approach.

Since the launch of the online European Circular Economy Stakeholder Platform in 2017 ([4]) national, regional and local authorities have used the platform to share their strategies, roadmaps and good practices, for example alternative business models and innovative technologies.

In 2019, Poland adopted a roadmap for the transition to a circular economy ([5]), which focuses on four areas of action: sustainable industrial production, sustainable consumption, bioeconomy and new business models.

The roadmap provides a set of tools aiming to create the conditions for the implementation of a new economic model in Poland. The actions included mainly concern analytical and conceptual work, information and promotion, as well as coordination in areas within the competence of individual ministries.

The implementation of the roadmap has been slow, but the first actions include the establishment of a government information platform for circular economy and the establishment of a system of indicators assessing the progress of the transition to such an economy. As part of Poland's national recovery and resilience plan ([6]), the competent ministry is working on a secondary raw materials platform based on end-of-waste legislation.

Green public procurement

Public procurement accounts for a large proportion of European consumption, with public authorities' purchasing power representing around 14 % of EU GDP. Public procurement using green or circular criteria (life-cycle analysis, PaaS (platform as a service), second hand) can help drive the demand for sustainable products that meet reparability and recyclability standards.

Poland adopted its first national action plan on green public procurement (GPP) for 2007–2009, followed by a national action plan on sustainable public procurement for 2010–2012, 2013–2016 and 2017–2020. Currently, sustainable public procurement (also encompassing GPP) is mentioned as one of the top priorities under the state purchasing policy for 2022–2025, a strategic document adopted by the Council of Ministers in January 2022. The state purchasing policy is addressed to government administration units to include, in particular, green and social aspects in their tendering process. No criteria have been developed at the national level. However, the Public Procurement Office promotes the overall application of the EU GPP criteria on a voluntary basis. Monitoring is based on the analysis of information delivered by contracting authorities in their annual reports on contracts awarded. On that basis, a report on the functioning of the public procurement system is prepared annually.

In January 2022, the Public Procurement Office published on its website guidance on the GPP-related provisions ([7]). More recent deliverables include guidance on the use of solutions within public contracts to counter the impact of the individual components of construction investments on the environment ([8]).

EU Ecolabel and the eco-management and audit scheme

The number of EU Ecolabel product groups and the number of eco-management and audit scheme (EMAS)-licensed organisations in each country provide some indication of the extent to which the private sector and national stakeholders in that country are actively engaged in the transition to a circular economy. The EU Ecolabel is awarded to products with best-in-class environmental performance. EMAS is a voluntary environment management scheme aimed at reducing the environmental impacts of organisations.

As of September 2024, 4 053 out of 98 977 products and 67 out of 2 983 licences in Poland were registered under the EU Ecolabel scheme, showing the good take-up of products and in particular of paints and varnishes ([9]). Moreover, 70 organisations from Poland are currently

([3]) European Commission, 'Proximity and social economy ecosystem', European Commission website, https://single-market-economy.ec.europa.eu/sectors/proximity-and-social-economy_en.
([4]) Circular Economy Stakeholder Platform (https://circulareconomy.europa.eu/platform/en/strategies).
([5]) https://gozwpraktyce.pl/regulacja/mapa-drogowa/.
([6]) https://www.funduszeeuropejskie.gov.pl/media/109762/KPO.pdf.
([7]) Przewodnik dot. zielonych zamówień publicznych.
([8]) Wskazówki dot. rozwiązań przeciwdziałających oddziaływaniu na środowisko.
([9]) European Commission, 'EU Ecolabel facts and figures', European Commission website, http://ec.europa.eu/environment/ecolabel/facts-and-figures.html.

registered in the European Commission's EMAS, 3 more than in October 2021 ([10]).

While the priority action from 2019 has been fulfilled through the adoption of a circular economy roadmap, its implementation has been slow, in large part due to the impacts of the COVID-19 pandemic.

Poland's CMUR increased by 0.8 percentage points in 2023. This indicates some progress towards the 2022 priority action to take measures to increase the rate.

2025 priority actions

- Adopt measures to increase the CMUR.
- Speed up the transition to a circular economy by implementing an updated national strategy and the EU framework and recommendations, in particular to complement it with upstream circularity measures.

Waste management

Turning waste into a resource is supported by:

— addressing the full life cycle of products, from conception to end of life, by setting requirements on the design of products to ensure that they are more sustainable;
— fully implementing EU waste legislation, which includes the waste hierarchy, the obligation to ensure separate collection of waste, landfill diversion targets, etc.;
— reducing waste generation per capita and in absolute terms;
— increasing the recycling rates of waste containing critical raw materials (CRM), with a view to reducing dependencies and building resilient value chains, and stimulating demand for recycled content in all products;
— limiting energy recovery to non-recyclable materials; and
— phasing out landfilling of recyclable or recoverable waste.

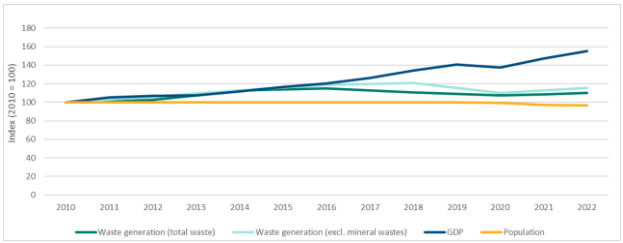
One of the main objectives of the EU Waste Law is to decouple economic growth from its environmental impacts.

The EU's approach to waste management is based on the waste treatment hierarchy: prevention, preparing for reuse, recycling, recovery and, as the least preferred option, disposal (which includes landfilling and incineration without energy recovery).

All legislative proposals in the field of waste management put forward by the Commission since 2021 are intended to encourage Member States to promote better product design, to require producers to cover the costs of managing the waste resulting from their products and to ensure that waste is managed at the higher levels of the waste hierarchy.

In general, over the last 12 years, Poland's total waste generation has increased, driven primarily by the largest waste category, 'other mineral wastes' ([11]) (Figure 3). Waste generation increased considerably until 2016 and started to slowly decline in the following years. This was largely due to a reduction in mineral waste from mining and quarrying, following the closure of several mines and other changes in the mining industry. While the generation of combustion waste declined, the generation of two other waste categories – mixed and recyclable waste – significantly increased. Poland's GDP has increased since 2010, with a drop in 2020, most likely due to the COVID-19 outbreak. Since 2016, waste generation has decoupled from economic growth.

Figure 3: Generation of waste (total and excluding major mineral waste), population and GDP, 2010–2022



Sources: Eurostat, 'GDP and main components (output, expenditure and income)', nama_10_gdp, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/nama_10_gdp__custom_9301905/default/table; Eurostat, 'Generation of waste by waste category, hazardousness and NACE Rev. 2 activity', env_wasgen, last updated 30 September 2024, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/env_wasgen/default/table?lang=en; Eurostat, 'Population change – Demographic balance and crude rates at national level', demo_grind, accessed 15 October 2024, https://ec.europa.eu/eurostat/databrowser/view/demo_gind/default/table?lang=en&category=demo.demo_ind.

Critical raw materials

In 2022, Poland adopted its 2050 national raw materials policy ([12]), which identifies strategic and critical raw materials for the national economy, describes the demand for raw materials and indicates the actions

([10]) European Commission, 'Eco-management and audit scheme (EMAS)', European Commission website, November 2021, http://ec.europa.eu/environment/emas/emas_registrations/statistics_graphs_en.htm.

([11]) 'Other mineral waste' is part of the 'mineral waste' category.

([12]) https://www.gov.pl/web/klimat/polityka-surowcowa-panstwa.

needed to ensure secure access to such materials. Specific objectives of that policy include acquiring raw materials from anthropogenic deposits and supporting the development of the circular economy, by:

- preparing an inventory of mining waste landfills and assessing the potential for their use;
- developing a knowledge base on sources of raw materials from waste, with their proper classification and indication of directions of their use;
- adopting measures to develop processes for the recovery of raw materials from waste (in particular, strategies and CRMs), including the development of processing technology for such waste.

Poland's 2028 national waste prevention programme (NWPP) also lists two specific actions concerning CRMs that should be implemented by 2028:

- promotion of eco-design, in particular focused on extending the lifetime of products containing CRMs, and replacing CRMs, where possible, with more available materials;
- support for research and development projects focused on recycling of CRMs from waste from which CRMs had not yet been recovered.

So far, Poland has not adopted national legislation encouraging the use of secondary CRMs, but it has adopted laws – transposing EU waste legislation – requiring separate collection of waste containing CRMs.

Construction and demolition waste

Construction and demolition waste accounts for almost 40 % of all waste generated in the EU. A recent study ([13]) by the Joint Research Centre shows that preparing for reuse and recycling operations are preferred over incineration and landfilling from an environmental perspective for most of the different streams of construction and demolition waste. However, the economics are often unfavourable for preparing for reuse and recycling compared with incineration and landfilling. If available technology were to be applied, it is estimated that the increase in preparing for reuse and recycling would lead to an additional 33 Mt of GHG emission savings annually (more than the combined annual GHG emissions from Estonia, Latvia and Luxembourg).

The rate of recycling and preparing for reuse of mineral construction and demolition waste in Poland was 34.1 % in 2022, compared with the EU average of 79.8 %. Measures to further increase the rate of recycling and preparation for reuse of construction and demolition waste include separating collection at the source – for instance, through digitalised pre-demolition audits ([14]) ('resource assessments') and extended producer responsibility (EPR) and other economic instruments. Upstream measures such as increasing the recycled content of construction products and the circular design ([15]) of construction works can also be beneficial.

Poland has introduced obligations concerning the separate collection of construction and demolition waste, which entered into force on 1 January 2025. Such waste needs to be divided into six fractions ([16]).

Boosting implementation – the 2023 *Waste Early Warning Report*

This section focuses on the management of municipal waste ([17]), for which EU law sets mandatory recycling targets. In June 2023, the Commission published the *Waste Early Warning Report* ([18]) identifying the general trends in waste management and the Member States at risk of missing 2025 waste targets (see Figure 4). Poland is at risk of missing both the municipal waste and the packaging waste targets. Poland is also at risk of not meeting the 2035 target of a maximum of 10 % of municipal waste being landfilled ([19]).

([13]) European Commission: Joint Research Centre, *Techno-economic and environmental assessment of construction and demolition waste management in the European Union*, Publications Office of the European Union, Luxembourg, 2024, https://publications.jrc.ec.europa.eu/repository/handle/JRC135470.

([14]) European Commission: Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *EU Construction & Demolition Waste Management Protocol including guidelines for pre-demolition and pre-renovation audits of construction works – Updated edition 2024*, Publications Office of the European Union, Luxembourg, 2024, https://op.europa.eu/en/publication-detail/-/publication/d63d5a8f-64e8-11ef-a8ba-01aa75ed71a1/language-en.

([15]) European Commission, *Circular Economy – Principles for buildings design*, Brussels, 2020, https://ec.europa.eu/docsroom/documents/39984.

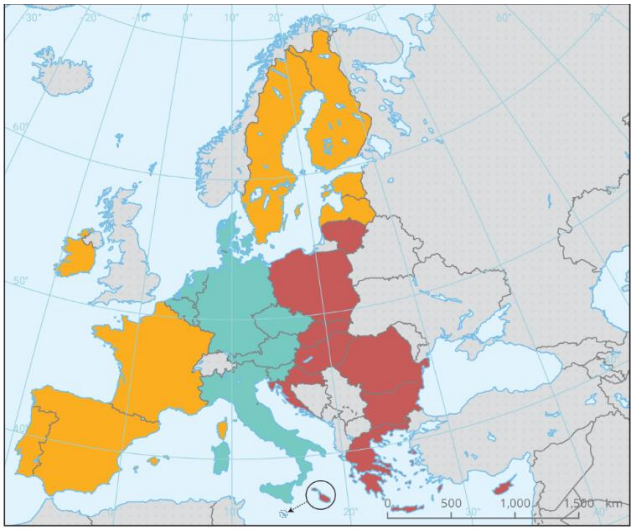
([16]) Chapter 6a of the Polish Waste Act.

([17]) Municipal waste consists of (i) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, biowaste, wood, textiles, packaging waste, electrical and electronic equipment, waste batteries and accumulators, and bulky waste, including mattresses and furniture; and (ii) mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households (Directive 2008/98/EC, Article 3.2b).

([18]) https://environment.ec.europa.eu/publications/waste-early-warning-report_en.

([19]) European Environment Agency (EEA), *Circular Economy Country Profile – Poland*, 2022, https://www.eionet.europa.eu/etcs/etc-ce/products/etc-ce-reports-2022-5-circular-economy-country-profiles-a-set-of-30-country-profiles-that-summarise-policies-and-initiatives-in-the-area-of-circular-economy.

Figure 4: Member States' prospects of meeting the preparing for reuse and recycling targets for municipal waste and packaging waste



Member States not at risk of missing the 55 % preparing for reuse and recycling target for municipal waste and the 65 % recycling target for packaging waste

Member States at risk of missing preparing for reuse and recycling target for municipal waste but not at risk of missing the recycling target for packaging waste

Member States at risk of missing both targets

Outside coverage

Source: European Environment Agency (EEA), 'Many EU Member States not on track to meet recycling targets for municipal waste and packaging waste', briefing No 28/2022, Copenhagen, 2023. Reference data © ESRI.

Under certain conditions, EU waste legislation allows Member States to postpone the deadlines for reaching certain waste management targets for municipal and packaging waste. Member States that want to use this possibility have to notify the Commission 24 months in advance of the deadline and submit an implementation plan laying down the steps they envisage to reach the postponed targets within a new time frame. Regarding the 2025 targets, 11 Member States, including Poland, have used this prerogative.

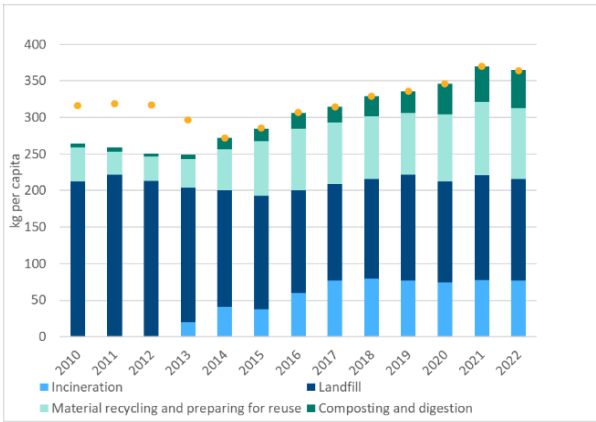
In December 2023, Poland notified its intention to postpone the deadline for meeting the 2025 target for municipal waste for five years. According to the implementation plan that Poland submitted to the European Commission, setting out the measures necessary to attain the target within a prolonged time frame (2023), the main measures include the construction and modernisation of municipal waste treatment facilities and the assessment of the weight of biowaste separated and recycled at the source. The Commission found that the plan submitted does not comply with the requirements set out in the relevant waste legislation ([20]).

In the *Waste Early Warning Report*, the Commission recommended that Member States accelerate their efforts to improve their recycling performance. The Commission is, on the one hand, working together with the national authorities and stakeholders to speed up the implementation of measures necessary to meet the targets, including through dedicated financing. On the other hand, the Commission is pursuing enforcement actions against those Member States that, based on data submitted to the Commission, do not achieve the targets of the Waste Framework Directive ([21]), the Packaging and Packaging Waste Directive ([22]) and the Directive on Waste Electrical and Electronic Equipment ([23]).

Municipal waste

Municipal waste generation in Poland increased between 2010 and 2022 (Figure 5). In 2022, the country generated 364 kg of municipal waste per capita, which is significantly below the estimated EU-27 average of 515 kg per capita in the same year.

Figure 5: Municipal waste management and recycling (including preparation for reuse), 2010–2022



Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

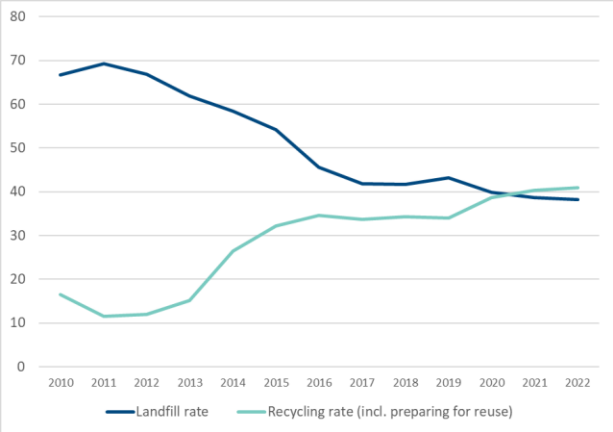
([20]) Commission Decision C(2024) 1810.

([21]) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, Directive - 2008/98 - EN - Waste framework directive - EUR-Lex.

([22]) European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste (OJ L 365, 31/12/1994, p. 10–23), Directive - 94/62 - EN - EUR-Lex.

([23]) Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (OJ L 197, 24.7.2012, p. 38), Directive - 2012/19 - EN - EUR-Lexhttps://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32012L0019.

Figure 6: Recycling (including preparation for reuse) and landfill rates (%), 2010–2022



NB: There is a break in the time series in 2013 and 2014; values for years 2010–2017 are estimates. As of reference year 2020, new reporting rules applied for calculating recycled municipal waste pursuant to the targets set out in Article 11.2c–e of Directive 2008/98/EC. Poland has implemented the new reporting rules; however, data corresponding to these rules are submitted separately to the European Commission and are not shown in the figure.

Source: Eurostat, 'Municipal waste by waste management operations', env_wasmun, accessed 22 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASMUN/default/table.

Since the period of stagnation, the municipal waste recycling rate (including preparing for reuse) in Poland has increased significantly (Figure 6). In 2022, the municipal waste recycling rate was 41 %, which is slightly below the estimated EU-27 average of 49 % in the same year.

Rates of composting and anaerobic digestion remain low in Poland but have been slowly increasing in recent years, reaching 14 % in 2022, due to the widespread introduction of separate collection of biowaste. However, there is still a need for improvement in this field. Municipal waste incineration has increased over time and reached the level of 21 % of the municipal waste generated in 2022. At the same time, the landfilling rate significantly decreased to 38 % (Figure 6). The data shown in Figure 6 differ from the data reported by the Polish authorities to show compliance with the target for recycling and preparing for reuse of 55 % for 2025, as set out in the Waste Framework Directive. Provisional data reported in response to the target indicate rates of recycling and preparing for reuse of 10 and 20 percentage points below the data shown in Figure 6 for reference years 2021 and 2022, respectively. The 2022 data are still awaiting final validation by Eurostat.

In 2023, the Commission opened an infringement procedure against Poland for failure to transpose the Waste Framework Directive ([24]) into Polish law, including as regards provisions on EPR. Another case was opened in 2024 because Poland did not comply with the waste targets and collection rates set out in the Waste Framework Directive and the Waste Electrical and Electronic Equipment Directive ([25]).

Previously, the Commission also called on Poland to comply with the EU rules on landfills by ensuring the definitive closure and rehabilitation of non-compliant municipal landfills ([26]). Two out of original five landfills covered by the infringement remain uncompliant.

Packaging waste

Poland's packaging waste generation has significantly increased since 2010 (Figure 7). In 2019, the country generated 172 kg of packaging waste per capita, which is close to the estimated EU-27 average of 177 kg per capita in the same year ([27]). The data reported do not include estimates for online sales, private imports/exports, the *de minimis* rule or free riding ([28]). However, measures to prevent free riding have been applied, and since 2019 information on packaging put on the market has had to be reported through an electronic registry (Waste Database) by all entities regardless of the amount of packaging products placed on the market ([29]).

([24]) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008L0098-20180705.

([25]) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32012L0019.

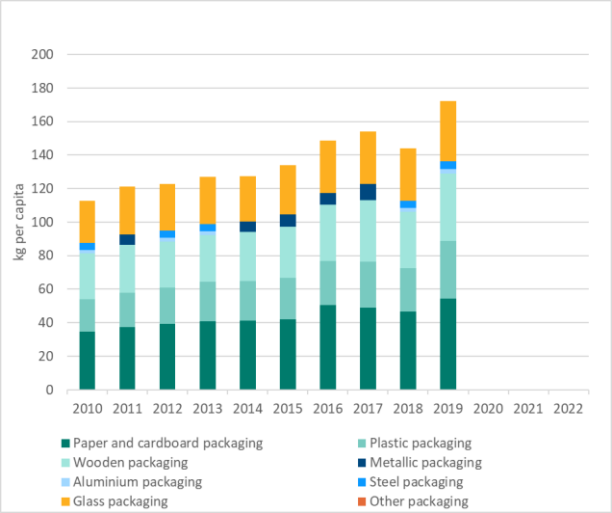
([26]) https://ec.europa.eu/commission/presscorner/detail/en/inf_22_1769?msclkid=240d7077c24b11eca3f8b0c6ba5a4f12.

([27]) The EU average might have been influenced by not all Member States fully applying the reporting rules for packaging waste set out in Commission Implementing Decision (EU) 2019/665.

([28]) Eurostat, *Quality check report according to Art. 10(3b) of the Packaging and Packaging Waste Directive for Poland for the reference year 2019*, 2021.

([29]) EEA, *Early warning assessment related to the 2025 targets for municipal and packaging waste – Poland*, 2022, https://www.eea.europa.eu/publications/many-eu-member-states/poland/view.

Figure 7: Packaging waste generation, 2010–2022



Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC__custom_842634/default/table?lang=en.

Figure 8: Packaging waste recycling rates (%), 2010–2022

NB: No data are available for 2020, 2021 or 2022. Data for steel and aluminium packaging separately is not available for 2011 and for 2014-2017. As of reference year 2020, the rules for calculating recycled packaging waste changed, pursuant to Article 6a of Directive 94/62/EC. These new reporting rules have been implemented in Poland since reference year 2022 (Ministry of Climate and Environment, Information provided during the Eionet review of the draft EEA country profile on waste management for Poland, 2024).

Source: Eurostat, 'Packaging waste by waste management operations', env_waspac, last updated 23 October 2024, accessed 28 October 2024, https://ec.europa.eu/eurostat/databrowser/view/ENV_WASPAC__custom_842634/default/table?lang=en.

For packaging waste, the latest available data refer to the reference year 2020 and indicate a need to speed up the recycling of total packaging and plastic packaging, as the 2025 target for packaging waste recycling is 65 %.

However, Poland's overall packaging waste recycling rate significantly increased between 2010 and 2019 and was 56 % in 2019 (Figure 8). The overall packaging waste recycling rate is mainly driven by paper and cardboard packaging waste and glass packaging waste, as these constitute the largest share of all packaging waste generated and have the highest recycling rates. The recycling rates for paper and cardboard and glass packaging waste have increased in recent years, and were in 2019 at the levels of 80 % and 67 %, respectively. Steel packaging waste had the highest reported recycling rate in 2019 (100 %), but since it constitutes a very small share of packaging waste, the contribution to the overall packaging waste recycling rate is limited.

Policies to encourage waste prevention

Waste management plans and waste prevention programmes are instrumental to the full implementation of EU waste legislation. They set out key provisions and investments to ensure compliance with existing and new legal requirements (e.g. on waste prevention, on separate collection for certain waste streams, on recycling and on landfill targets).

Poland's 2028 national waste management plan (NWMP) was published in July 2023. The objectives and tasks presented in the 2028 NWMP relate to 2023–2028 and prospectively to 2035 ([30]). Poland's 2028 NWPP is integrated in its 2028 NWMP.

The Polish waste prevention objectives focus on the development of reuse (especially of electrical and electronic equipment and parts from end-of-life vehicles), the use of fewer raw materials and less energy in general, and a shift towards the use of recyclable raw materials and renewable energy sources. The NWPP identifies the following priority waste streams: food waste, packaging waste, mining waste, waste from the energy sector, waste electrical and electronic equipment, and end-of-life vehicles. The programme does not include a specific implementation budget ([31]).

In the NWPP, qualitative and quantitative indicators were defined to monitor and evaluate the progress of implementation of the waste prevention measures. The values of the indicators will be calculated for subsequent years in three-year periods as part of reports on the implementation of the NWMP 2028 (Chapter 8).

([30]) https://bip.mos.gov.pl/strategie-plany-programy/krajowy-plan-gospodarki-odpadami/uchwala-nr-96-rady-ministrow-z-dnia-12-czerwca-2023-r-w-sprawie-krajowego-planu-gospodarki-odpadami-2028/.

([31]) EEA, *Waste Prevention Country Profile – Poland*, 2023, https://www.eea.europa.eu/themes/waste/waste-prevention/countries/2023-waste-prevention-country-fact-sheets/poland_waste_prevention_2023.

Information and education campaigns on waste prevention have been carried out by several institutions, including the Ministry of Climate and Environment, the Ministry of Agriculture and Rural Development, the Chief Inspectorate for Environmental Protection and the Federation of Polish Food Banks.

Policies to encourage separate collection and recycling

Currently, Poland has a mandatory pay-as-you-throw system in place, but it is targeted only at non-household sources of municipal waste. The EPR system covers all packaging waste fractions from both households and non-household sources, but there is no system of advanced fee modulation in place to discourage the inclusion of difficult-to-recycle plastic types or combinations of materials.

Poland has a tax on plastic carrier bags and fees for single-use plastic products. Poland has achieved a noticeable reduction in the consumption of plastic carrier bags per capita – from 23 in 2019 to only 6.6 in 2022, which is the second-best result in EU ([32]). Currently, there is a voluntary deposit return system covering some specific glass drink bottles run by the largest Polish breweries, and some deposit return systems for plastic bottles run by major grocery store chains ([33]). Provisions for the operation of the deposit return system were adopted in 2023 and were supposed to apply from 1 January 2025. However, the application of this obligation was postponed; the system is now expected to become operational in October 2025 ([34]). The system will cover plastic bottles up to 3 l, metal cans up to 1 l and returnable glass bottles up to 1.5 l.

Policies to discourage landfilling or incineration

Poland has a landfill tax of PLN 270/t (EUR 60/t). There is a reduced landfill tax for mechanical biological treatment outputs that meet certain conditions. The landfill tax is considerably higher than the EU-27 average. Poland has banned the landfilling of separately collected biodegradable waste in 2013. In addition, since 2016, there has been a ban in place on combustible waste with a total organic carbon content above 5 %, loss of ignition value above 8 % and calorific value exceeding 6 MJ/kg ([35]).

Poland has no incineration tax in place and there is no tax on waste exported for incineration. However, waste incineration plants have to pay environmental fees for gas and dust emissions.

In the 2022 EIR, Poland had six priority actions in the field of waste. Poland has made no progress in introducing incineration fees to make recycling more economically attractive, or in providing municipalities with technical assistance to meet their implementation and enforcement obligations. Some progress was made in avoiding the construction of new infrastructure for waste incineration, as well as in the rehabilitation of non-compliant landfills. Poland made some progress in the enforcement of waste legislation and improving the functioning of EPR schemes, although the changes in the national law on EPR still do not correctly transpose the EU law in that respect. Work is ongoing on improving EPR for packaging waste. Poland has also made substantial progress in ensuring a national waste management policy that is in line with revised Waste Framework Directive is in place.

2025 priority actions

- Complete the closure of non-compliant landfills.
- Invest in waste prevention measures to reduce the total amount of waste generated.
- Improve municipal waste preparation for reuse and recycling.
- Increase reuse of products and scale up waste recycling infrastructure associated with the higher steps of the waste hierarchy. In particular, improve collection and increase treatment capacity for biowaste.
- Improve separate collection at the source (e.g. through using economic instruments, investing in infrastructure for separate collection, sorting and recycling, and increasing public awareness).
- Increase the collection and recycling rate of waste electronic and electric equipment.
- Extend the pay-as-you-throw system to all households, and fully introduce cost coverage rules as part of EPR for packaging.
- Develop EPR schemes for problematic waste and introduce fee modulation.
- Ensure the achievement of the 2025 waste targets, following the recommendations made by the Commission in the early warning reports where applicable.
- Ratify the Hong Kong Convention on Ship Recycling.

([32]) https://ec.europa.eu/eurostat/databrowser/view/env_waspcb/default/table?lang=en.

([33]) https://www.portalspozywczy.pl/handel/wiadomosci/lidl-biedronka-kaufland-i-zabka-testuja-to-co-od-2025-r-bedzie-obowiazkiem,246048.html.

([34]) https://www.gov.pl/web/klimat/system-kaucyjny.

([35]) EEA, *Early warning assessment related to the 2025 targets for municipal and packaging waste – Poland*, 2022, https://www.eea.europa.eu/publications/many-eu-member-states/poland/view.

2. Biodiversity and natural capital

Global and EU biodiversity frameworks

Biological diversity and healthy ecosystems are critical for our societies, underpin our economies and well-being and are essential for climate change adaptation and mitigation. The Kunming–Montreal global biodiversity framework (GBF), adopted in December 2022, sets comprehensive and measurable targets to tackle biodiversity loss by 2030. To implement this global framework and integrate biodiversity considerations into national decision-making, the EU – as well as all Member States – had to submit national biodiversity strategies and action plans (NBSAPs), or to communicate national targets aligned with the global targets, by the end of 2024.

The EU biodiversity strategy for 2030 (BDS) aims to put EU biodiversity on a path to recovery by 2030. It sets quantified targets intended to protect and restore nature and manage ecosystems in a sustainable manner, as well as measures to enable implementation and commitments to support global biodiversity. A BDS actions tracker ([36]) and a dashboard of indicators ([37]) provide information on implementation progress.

The recently adopted EU Nature Restoration Regulation ([38]) is the first continent-wide, comprehensive law of its kind and a key instrument for the EU to deliver on the global biodiversity targets for 2030. It lays down an overarching objective at the EU level to put in place effective restoration measures on 20 % of EU land and sea by 2030 and for all ecosystems in need of restoration by 2050. To achieve this, it sets binding targets for Member States to restore and maintain ecosystems, as well as an effective implementation framework based on national restoration plans.

The BDS is the main instrument used by the EU to deliver on its obligation under the GBF. The Commission has submitted to the Convention on Biological Diversity CBD its report on GBF-aligned EU targets that stem from the BDS and from other policy instruments under the European Green Deal.

Member States' NBSAPs need to provide coherent frameworks for national delivery on the global and EU 2030 biodiversity targets. In line with the global obligations, NBSAPs should also include a biodiversity financing plan and a capacity-building plan, based on needs assessments, as well as an overview of the national indicators used to measure progress.

Poland last updated its biodiversity strategy in 2015. It has not yet submitted to the Convention on Biological Diversity an updated NBSAP or national targets following the adoption of the GBF.

The EU aims to allocate to biodiversity objectives at least 7.5 % of annual spending under the EU budget in 2024, rising to 10 % in 2026 and 2027.

For details on biodiversity financing and investments for Poland, see Chapter 5.

Nature protection and restoration – Natura 2000

Natura 2000 ([39]), the largest coordinated network of protected areas in the world, is key to the achievement of the objectives set out in the Birds and Habitats Directives. These objectives are to ensure the long-term protection, conservation and survival of Europe's most valuable and threatened species and habitats and the ecosystems they underpin. Key milestones towards meeting the objectives of the Birds and Habitats Directives are (i) the setting up of a complete and coherent Natura 2000 network; (ii) the designation of sites of community importance (SCIs) as special areas of conservation (SACs) ([40]); and (iii) effective management of all Natura 2000 sites through the setting of site-specific conservation objectives and measures.

Setting up a complete and coherent network of Natura 2000 sites

The setting up of a complete and coherent network of

([36]) EU Biodiversity Strategy Actions Tracker (https://dopa.jrc.ec.europa.eu/kcbd/actions-tracker/).

([37]) EU Biodiversity Strategy Dashboard (https://dopa.jrc.ec.europa.eu/kcbd/EUBDS2030-dashboard/?version=1).

([38]) Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024); see also the Commission web page on the law (https://environment.ec.europa.eu/topics/nature-and-biodiversity/nature-restoration-law_en).

([39]) Natura 2000 comprises sites of community importance (SCIs), designated pursuant to the Habitats Directive, as well as special protection areas (SPAs), classified pursuant to the Birds Directive. Numbers of protected areas in Figure 9 do not add up to the total of SCIs plus SPAs, because some SCIs and SPAs overlap. An SAC is an SCI designated by a Member State.

([40]) SCIs are designated pursuant to the Habitats Directive, whereas SPAs are designated pursuant to the Birds Directive. Figures of coverage do not add up because some SCIs and SPAs overlap.

Natura 2000 sites is a cornerstone of the EU's international commitments, under the BDS and GBF, to legally protect a minimum of 30 % of its land area and 30 % of its sea area.

Meeting these commitments requires the full implementation of Article 3 of the Habitats Directive. The Natura 2000 network should represent a complete and coherent ecological network composed of sites hosting natural habitat types and species of community interest. The Natura 2000 network enables the natural habitat types and the species' habitats concerned to be maintained or, where appropriate, restored to a favourable conservation status in their natural range.

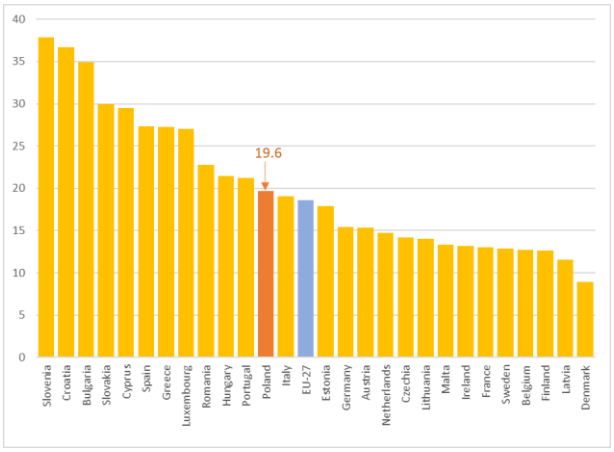
Poland hosts 81 habitat types ([41]) and 176 species ([42]) covered by the Habitats Directive. The country also hosts populations of 105 bird taxa listed in Annex I to the Birds Directive ([43]).

As shown in the Figure 9, in 2023, 19.6 % of the land territory of Poland was covered by Natura 2000 sites (EU average: 18.6 %), with special protection areas classified under the Birds Directive covering 15.5 % (EU average: 12.8 %) and SCIs under the Habitats Directive covering 11 % (EU average: 14.3 %) of Poland's territory.

The assessment of the SCIs of the Natura 2000 network shows that there are still some insufficiencies in designating SCIs and Poland still has to complete its Natura 2000 network. Furthermore, some data reported to the Commission are incorrect. The Commission has taken legal action to address these gaps by opening an infringement case and is closely monitoring progress in this case.

Taking Natura 2000 sites and other nationally designated protected areas into account, Poland legally protects 39.6 % of its terrestrial areas (EU average: 26.1 %) and 21.9 % of its marine areas (EU average: 12.3 %) ([44]). Poland strictly protects approximately 1.5 % of its territory (combined area of national parks and nature reserves).

Figure 9: Natura 2000 terrestrial protected area coverage per Member State (%), 2023



Source: EEA, 'Natura 2000 Barometer', 2023 data, accessed March 2025, https://www.eea.europa.eu/data-and-maps/dashboards/natura-2000-barometer.

Designating special areas of conservation and setting site-specific conservation objectives and measures

In order to ensure that SCIs contribute to the objectives of the Habitats Directive, Member States must designate them as SACs, setting site-specific conservation objectives based on the ecological needs of the species and habitats present on the sites. The site-specific conservation objectives must be defined in terms of attributes and targets that cover the properties of the feature of interest that are necessary to describe its condition as either favourable or unfavourable. These objectives must address the key pressures and threats present on the site. Article 6 of the Habitats Directive requires Member States to establish and implement conservation measures for the realisation of the objectives of the site.

The six-year deadline set by the Habitats Directive to designate SCIs as SACs and decide on appropriate conservation objectives and measures has expired for most of the 868 sites in Poland.

Since Poland had not designated all SCIs as SACs and had not establish conservation objectives and conservation measures of sufficient quality for many SCIs within the six-year deadline set in the Habitats Directive, in June 2021 the Commission initiated an infringement

([41]) European Environment Agency (EEA), 'Number of habitats and species per Member State', Article 17 dashboard, Annex I total, 19 December 2019, https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species.

([42]) EEA, 'Number of habitats and species per Member State', Article 17 dashboard, 19 December 2019, https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-17-national-summary-dashboards/general-information-on-habitats-and-species.

([43]) EEA, 'Number of bird species/populations per Member State', Article 12 dashboard, Annex I total, last updated 11 May 2023, https://www.eea.europa.eu/themes/biodiversity/state-of-nature-in-the-eu/article-12-national-summary-dashboards/general-information-on-bird-species-populations.

([44]) Eurostat dataset env_bio4, protected area percentage for 2022, accessed March 2022, https://ec.europa.eu/eurostat/databrowser/view/env_bio4/default/table?lang=en.

procedure. In November 2023, Poland informed the Commission that the designation of all SACs for which the six-year deadline had expired was completed. Not all these sites, however, have management plans in place, which means that conservation objectives and measures are still missing for the sites without plans. The Commission continues to monitor the adoption of the conservation objectives and measures. Poland's progress remains insufficient, and the country must step up its actions to protect and manage its Natura 2000 network.

Recovery of species

One objective set by the BDS is that, by 2030, there should be no further deterioration in conservation trends or the status of any protected species. The BDS also states that Member States should ensure that at least 30 % of species not currently in favourable conservation status achieve that status or show progress towards doing so (e.g. by exhibiting positive population dynamics or stable or increasing range and habitat size), by 2030. According to the European Environment Agency (EEA), based on reporting required under Article 17 of the Habitats Directive, a quarter of species in the EU were of good conservation status as of 2018 ([45]).

One of the primary objectives of the Habitats Directive is the maintenance of or restoration to favourable conservation status of all species of community interest. Moreover, the Birds Directive also aims to ensure that all wild birds in the EU enjoy a secure status. In order to achieve these objectives, it will be necessary to address key pressures and threats. The Birds Directive and the Habitats Directive lay down a framework of species protection rules and rules on the conservation of habitats and species in order to combat these threats.

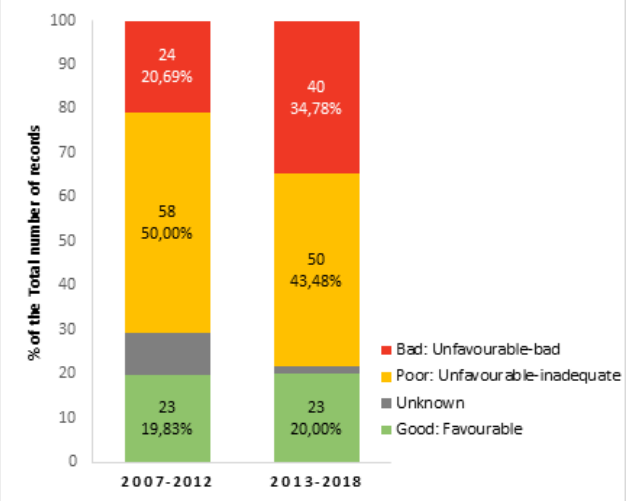
Under Article 17 of the Habitats Directive, Member States are required to report on the conservation status of habitats and species every six years. The current reporting cycle, covering 2019 to 2024, is due for submission in July 2025. Figures 10 and 11 show the latest available conservation status data.

According to the latest available report submitted by Poland, for 2013–2018, 20 % of assessments in 2018 showed habitats had a good conservation status (the same as in the previous reporting period, 2007–2012). As for protected species, 37.74 % of assessments showed a good conservation status in 2013–2018 (compared with 31.99 % in 2007–2012). Concerning birds, 18 % of breeding species showed short-term increases, while 24 % showed stable population trends (for wintering species, these figures were 38 % and 14 %, respectively).

However, the share of habitats with a bad or poor conservation status had increased to 78.26 %, while the share of assessments for species in bad or poor conservation status had decreased to 46.69 %. The main pressures are natural processes, development of infrastructure, agriculture, forestry and invasive alien species.

A good example of actions that can be taken to actively contribute to species conservation is a project co-financed by the EU through the Cohesion Fund, which in May 2024 received the Citizens' Natura 2000 Award: 'Best practices for the conservation and management of the black stork in Poland'. By 2023, the project had protected as many as 600–700 breeding sites of the black stork, supporting 55 % of the national breeding population, through the designation by the regional forestry directorate of nest protection zones (each around 2 800 ha) ([46]).

Figure 10: Assessments of conservation status of habitats for the 2007–2012 and 2013–2018 reporting periods



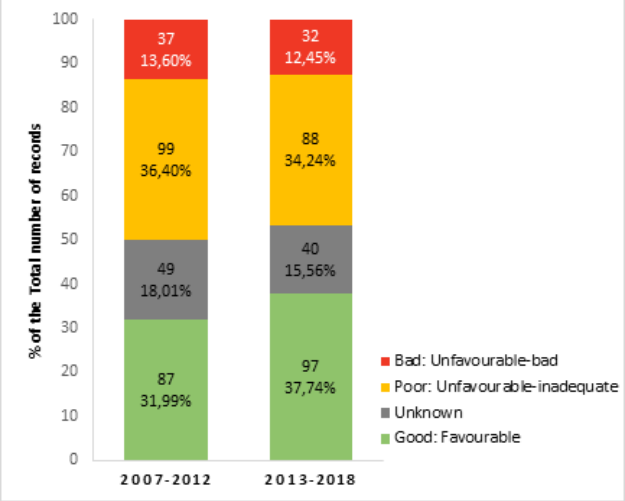
NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed December 2021, https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived.

([45]) EEA, *State of Nature in the EU: Results from reporting under the Nature Directives (2013–2018)*, Publications Office of the European Union, Luxembourg, 2020, https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020.

([46]) https://environment.ec.europa.eu/news/best-practices-conservation-and-management-black-stork-poland-2024-winner-2024-03-14_en.

Figure 11: Assessments of conservation status of species for the 2007–2012 and 2013–2018 reporting periods



NB: The values shown for 2007–2012 and 2013–2018 are not necessarily directly comparable because changes in area conservation status in a Member State may result from changes to methods or use of better data, rather than reflecting genuine changes.

Source: EEA, 'Conservation status and trends of habitats and species', 19 December 2019, accessed December 2021, https://www.eea.europa.eu/en/analysis/maps-and-charts/conservation-status-and-trends-article-17-national-summary-dashboards-archived.

In February 2022, Poland submitted to the Commission its 2021–2027 prioritised action framework for Natura 2000. The document sets out funding needs for managing and restoring Natura 2000 sites, the green infrastructure necessary to ensure the coherence of the network, measures to support protected species, and administrative and other cross-cutting measures.

According to the estimates presented by Poland, approximately EUR 689 million annually is required to effectively manage and restore the sites to achieve favourable conservation status for habitats and species of EU interest. The highest costs are related to managing forest habitats (EUR 333 million/year) and grasslands (EUR 287 million/year). Filling knowledge gaps was estimated to cost EUR 207 million altogether.

By far the largest source of EU funding for nature and biodiversity has been the European Agricultural and Rural Development Fund. As regards cohesion policy funds, the European Funds for Infrastructure, Climate and Environment programme is the biggest contributor to nature funding in the current financial framework (2021–2017). The allocation for nature protection, biodiversity and green infrastructure amounts to EUR 310 million (which accounts for 1.28 % of the whole allocation from the European Funds for Infrastructure, Climate and Environment programme (FENIKS). The allocation from all the regional programmes funded by the European Regional Development Fund (ERDF) dedicated to different nature-related measures amounts to EUR 711 million.

The financial instrument for the environment (LIFE) programme has been widely used in Poland for nature purposes. Two examples of recent projects are:

- Curlew in danger – protection of the Eurasian curlew *Numenius arquata* in Poland (LIFE23-NAT-PL-LIFEkulikPL);
- Southern Baltic coastal biodiversity – dune habitat restoration and development of good management practices (LIFE23-NAT-PL-LIFE for Dunes PL).

In 2022, Poland started implementing its first LIFE strategic nature project, 'Restoring wetlands in Poland' (Wetlands GREEN LIFE).

Poland has not ratified the Agreement on the Conservation of African-Eurasian Migratory Waterbirds.

In the 2022 EIR, Poland was called upon to complete the Natura 2000 designation process and to ensure the implementation of priority measures identified in the prioritised action framework. By 2024, almost all SCIs had been formally designated as SACs. For the remaining 16 sites, the six-year deadline for designation as SACs had not expired yet. However, by the time of preparation of the current report, 132 Natura 2000 sites still did not have a management plan.

2025 priority actions

- Submit to the Convention on Biological Diversity an updated NBSAP or national targets following the adoption of the GBF.
- Complete the Natura 2000 site designation process.
- Finalise the establishment of site-specific conservation objectives and measures for all Natura 2000 sites (including by adopting their management plans) and ensure their effective implementation.
- Reinforce action for habitats and species with unfavourable conservation status through, for example, restoration measures, increased connectivity, better policy coordination and integration, and increased funding.

Recovery of ecosystems

Agricultural ecosystems

The BDS works alongside the common agricultural policy (CAP) to support the transition to sustainable agriculture.

The strategy has set five common agriculture-related targets for 2030, namely to:

— reduce by 50 % the overall use of – and risk from – chemical pesticides;

— reduce by 50 % the use of more hazardous pesticides;
— reduce by 50 % losses of nutrients from fertilisers (which will result in a 20 % reduction in the use of fertilisers) while ensuring that there is no deterioration of soil fertility;
— restore at least 10 % of agricultural area to have high-diversity landscape features; and
— increase the area under organic farming to at least 25 %.

The "Vision for agriculture and food", adopted by the European Commission in February 2025, sets a roadmap to an agri-food system that is attractive, competitive, sustainable and fair for current and future generations. To ensure a sustainable future for EU agriculture, it is crucial that these four priority areas are pursued together, and that public and private support are adequately targeted toward this objective ([47]).

The CAP and national CAP strategic plans are key instruments to facilitate and strengthen the efforts of European farmers to protect biodiversity and the environment at large. The Commission approved Member States' CAP strategic plans in 2022 for the programming period 2023-2027. The CAP is the largest source of funding dedicated to supporting biodiversity and plays a significant role in implementing EU environmental policy. Strategic plans should continue to support the protection of soil, water, air quality and biodiversity.

While certain CAP result indicators focus on interventions favouring sustainable agriculture practices that regenerate ecosystems, the impact of these measures is difficult to assess. The uptake of the eco-schemes is voluntary for farmers.

The utilised agricultural area in Poland increased from 14 529 400 ha in 2012 to 14 754 860 ha in 2020 and decreased to 14 197 890 ha in 2022 ([48]).

Landscape features are small fragments of non-productive and typically – but not exclusively – semi-natural vegetation present in, or adjacent to, agricultural land. They provide ecosystem services and support for biodiversity. The indicator 'share of agricultural land covered with landscape features' is the ratio between the area covered by landscape features and the area covered by agricultural land. Based on the Land Use/Cover Area Frame Survey landscape features estimates, the share of agricultural land covered by non-productive landscape features in Poland is 3.6 %, below the EU average. At the EU level, landscape features cover 5.6 % of agricultural land.

In 2024, the CAP basic regulations were amended ([49]) to simplify certain rules regarding, inter alia, the standards for good agricultural and environmental condition of land. These changes removed the obligation for farmers benefiting from CAP area-related support to have a minimum share of 3–4 % of non-productive area or landscape features in their farms. However, the amended regulation does not remove the obligation under the GAEC 8 to maintain existing landscape features, and sets out an obligation for Member States to establish and provide support for eco-schemes covering practices for the maintenance of non-productive areas, such as land lying fallow, and for the establishment of new landscape features on arable land.

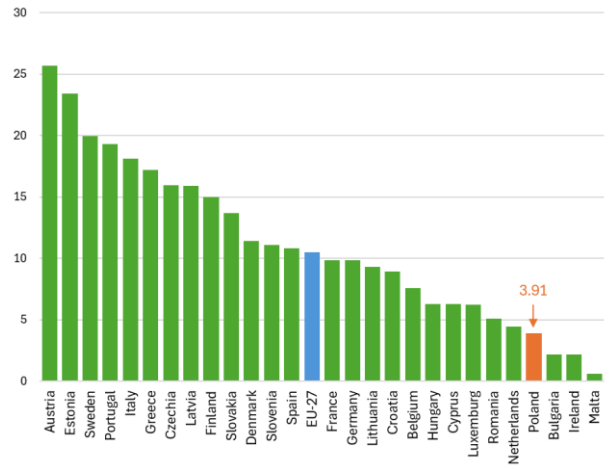
The recently adopted Nature Restoration Regulation ([50]) focuses on the restoration of agricultural ecosystems and requires Member States to put in place measures that aim to achieve an increasing trend at the national level in at least two out of three indicators for agricultural ecosystems ([51]). One of these indicators is the 'share of agricultural land with high-diversity landscape features'.

Organic farming practices are highly beneficial to biodiversity. As shown in Figure 12, it is estimated that 3.91 % of Poland's land area is used for organic farming. Although the figure has increased significantly over the last two decades, it is still among the worst results in the EU and lower than the EU average of 10.50 % ([52]).

([47]) https://agriculture.ec.europa.eu/overview-vision-agriculture-food/vision-agriculture-and-food_en
([48]) Eurostat, 'Utilised agricultural area by categories', tag00025, accessed 5 December 2024, https://ec.europa.eu/eurostat/databrowser/view/tag00025/default/table?lang=en.
([49]) Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP strategic plans, review of the CAP strategic plans and exemptions from controls and penalties (OJ L, 2024/1468, 24.5.2024), http://data.europa.eu/eli/reg/2024/1468/oj.
([50]) Regulation (EU) 2024/1468 of the European Parliament and of the Council of 14 May 2024 amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendment of the CAP strategic plans, review of the CAP strategic plans and exemptions from controls and penalties (OJ L, 2024/1468, 24.5.2024), http://data.europa.eu/eli/reg/2024/1468/oj.
([51]) The three indicators are 'grassland butterfly index', 'stock of organic carbon in cropland mineral soils' and 'share of agricultural land with high-diversity landscape features'.
([52]) This is based on the latest available information from Eurostat, which is currently under review; European Commission, *Agriculture biologique au sein de l'union européenne*, factsheet, Brussels, 2024, https://agriculture.ec.europa.eu/document/download/c67458ed-ec50-4762-ae68-341763ab93c2_fr?filename=factsheet-organic-farning_fr.pdf&prefLang=en.

Poland's contribution to achieving the target of 25 % of the EU's agricultural land being used for organic farming by 2030 is therefore insufficient.

Figure 12: Share of total utilised agricultural area occupied by organic farming per Member State (%), 2022



Source: Eurostat, 'Area under organic farming', sdg_02_40, accessed 5 December 2024, https://ec.europa.eu/eurostat/databrowser/view/sdg_02_40/default/table?lang=en.

2025 priority actions

- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Poland.
- Implement and scale up the uptake of organic farming practices.

Soil ecosystems

Soil is an essential, finite and extremely fragile resource. Its increasing degradation poses a threat to EU food security and climate resilience, adaptation and mitigation.

The EU soil strategy, adopted in November 2021, aims to support soil protection, sustainable soil management and the restoration of degraded soils to achieve the Green Deal objectives as well as land degradation neutrality by 2030.

This entails:

— preventing further soil degradation;
— making sustainable soil management the new normal;
— taking action for ecosystem restoration.

The proposed directive on soil monitoring and resilience ([53]) aims to introduce the first comprehensive legislation on the protection of all soils in the EU. Should the directive be adopted, Member States will have to transpose it into national legislation and implement it, starting with putting in place the governance systems and a sound monitoring framework building on existing national soil monitoring frameworks. The objective of the proposed directive is to provide better and more comparable soil health data with the view of attaining healthy soils by 2050.

Degradation of soil ecosystems encompasses several aspects. The proposed directive requires Member States to assess soil health according to a set of common indicators and to define the necessary regeneration measures. The area of soil that is sealed is an important factor in monitoring land-use change and represents an important pressure on nature and biodiversity. Other soil issues related to land degradation are soil erosion, soil compaction, loss of soil organic carbon, soil contamination, soil salinisation and the presence in soil of nitrogen and phosphorus in excess. The impact assessment accompanying the proposal, which builds on the data available in the EU Soil Observatory, points to the following soil degradation issues in Poland ([54]).

The greatest contributor to Poland's unhealthy soils is loss of soil organic carbon in mineral soils ([55]), which affects 29 % of land and 58 % of total cropland and grassland areas. 17 % of the national territory experiences unsustainable soil erosion by water, wind, tillage and harvest, mainly in the southern part of the country. 8 % of soils contain nitrogen concentrations above 50 kg/ha, and 8 % of the national territory is highly or very highly susceptible to topsoil compaction.

Grasslands

Grasslands are among the most diverse ecosystems in the EU; they can contain as many as 80 different plant

([53]) Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), COM(2023) 416 final of 5 July 2023, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52023PC0416.

([54]) Commission staff working document – Impact assessment report: Annexes – Accompanying the proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law), SWD(2023) 417 final of 5 July 2023, https://environment.ec.europa.eu/system/files/2023-07/IMPACT ASSESSMENT REPORT ANNEXES SWD 2023 417 part4.pdfhttps://environment.ec.europa.eu/system/files/2023-07/IMPACT ASSESSMENT REPORT ANNEXES SWD 2023 417 part4.pdf.

([55]) De Rosa, D., Ballabio, C., Lugato, E. et al., 'Soil organic carbon stocks in European croplands and grasslands: How much have we lost in the past decade?', *Global Change Biology*, Vol. 30, No 1, 2023, e16992, https://doi.org/10.1111/gcb.16992.

species per square metre and are home to a large variety of animals, ranging from small insects, birds and rodents to large herbivores. Grasslands are essential for agriculture and livestock herding. Natural grasslands also play an important role in storing carbon. However, changes in agricultural practices and land uses have caused grasslands to disappear at an alarming rate, making them one of Europe's most threatened ecosystems.

The habitat assessment conducted under Article 17 of the Habitats Directive for 2013–2018 has shown that most of the grasslands in Poland have an unfavourable conservation status. The main pressure is intensive agricultural use resulting mainly from increased fertilisation and herbicide use. On the opposed side of the spectrum, many meadows and pastures have been abandoned due to their marginal profitability, resulting in the cessation of their traditional management practices. This has had a negative impact on these habitat types, which often require extensive management.

Wetlands/peatlands

Wetlands act as water sources and purifiers; they are the planet's greatest natural carbon stores, and they are crucial to agriculture and fisheries. Peatlands are a special type of wetlands dominated by peat-forming plants such as *Sphagnum* mosses. Nearly all peatlands in the EU are habitat types listed in Annex I to the Habitats Directive. Drained peatlands under intensive agricultural use constitute only 3 % of the EU's utilised agricultural area. At the same time, they are responsible for 25 % of the greenhouse gas (GHG) emissions from the EU's agricultural sector. Restoring peatlands brings multiple benefits, as peatlands improve water retention and quality, store carbon, reduce GHG emissions and increase biodiversity.

All wetland habitat types have an unfavourable conservation status. The pressure from agriculture is the leading cause of deterioration, with drainage being the main cause of wetland loss. Peatland extraction for horticultural use is also an important pressure. In 2021, the Ministry of Climate and Environment prepared a proposal for a strategy for wetland protection ([56]), to be adopted by the Council of Ministers. At the time of writing the report, the strategy was subject to interministerial consultations.

Forest ecosystems

Forests are important carbon sinks and conserving them is vital if the EU is to achieve climate neutrality by 2050. The EU forest strategy for 2030, adopted in July 2021, is a plan of actions to promote the many services that forests provide. Its key objective is to ensure healthy, diverse and resilient EU forests that contribute significantly to the achievement of the EU's biodiversity and climate ambitions. About 27 % of the forest area in the EU is covered by habitat types listed in Annex I to the Habitats Directive. Moreover, forests host several species protected under the Birds and Habitats Directives, including those for which there is a requirement to designate Natura 2000 sites and to protect breeding sites and resting places.

Several guidelines on forestry management were published in 2023. They covered biodiversity-friendly afforestation, reforestation and tree planting; closer-to-nature forest management; and defining, mapping, monitoring and strictly protecting primary and old-growth forests. Further guidance on payment schemes for ecosystems services has also been published.

In 2023, the Commission proposed a new forest monitoring law ([57]) that aims to create a comprehensive forest knowledge base, address information gaps and enable a better response to growing pressures on forests.

Assessments show that of the 27 % of EU forest area protected under the Habitats Directive, less than 15 % is of favourable conservation status ([58]). The share of forested areas in the EU with a bad conservation status increased from 27 % in 2015 to 31 % in 2018.

In Poland, forests covered 31 % of the country's territory in 2020 ([59]). More than 75 % of the assessments for forests protected under the Habitats Directive reveal a bad or poor status ([60]).

([56]) https://www.gov.pl/web/susza/strategia-ochrony-obszarow-wodno-blotnych.

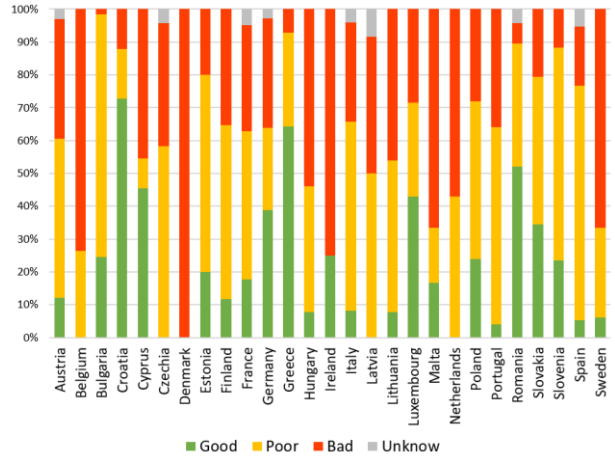
57 Proposal for a Regulation of the European Parliament and of the Council on a monitoring framework for resilient European forests, COM(2023)728, 22 November 2023, https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2023)728&lang=en

([58]) EEA, *State of Nature in the EU: Results from reporting under the Nature Directives 2013–2018*, Publications Office of the European Union, Luxembourg, 2020, https://www.eea.europa.eu/publications/state-of-nature-in-the-eu-2020.

([59]) EEA, forest information system for Europe, 'Countries – FISE country factsheets', forest information system for Europe website, https://forest.eea.europa.eu/countries.

([60]) Commission staff working document – Stakeholder consultation and evidence base: Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – New EU forest

Figure 13: Conservation status of forests protected under the Habitats Directive per Member State (% of assessments), 2013–2018



Source: Commission staff working document – New EU forest strategy for 2030, SWD(2021) 652 final of 16 July 2021, p. 24, eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52021SC0652..

The infringement procedure concerning the Białowieża Forest, launched against Poland in case C-441/17, is still open. The Commission has been continuously monitoring the implementation measures necessary for Poland to comply with the Court of Justice of the European Union's judgment, issued on 17 April 2018. The Polish authorities have provided a set of measures to be taken to fully implement the ruling, including adopting new forest management plans for the affected districts, and the Commission services are awaiting their final execution.

Poland was also condemned by the Court in the ruling of 2 March 2023 in case C-432/21. The Court confirmed the Commission's claims that Polish law did not comply with the requirements for strict protection introduced by the Habitats Directive and that environmental non-governmental organisations (NGOs) were barred from challenging forest management plans in non-compliance with the Habitats Directive and the Aarhus Convention. Poland revoked the non-conforming provision on strict protection and is currently working on making the necessary amendments to the Polish law as regards access to justice for the public concerned.

The EU Timber Regulation (EUTR) ([61]) prohibits the placing on the EU market of illegally harvested timber. According to the EUTR, Member States' competent authorities must conduct regular checks on operators and traders and apply penalties for non-compliance. With the amendment of Article 20 of the EUTR, reporting every two years has been changed to annual reporting, and covers the calendar year as of 2019.

On 29 June 2023, the Regulation on Deforestation-free Products (EUDR) ([62]) entered into force ([63]). The regulation seeks to guarantee that products in the EU that are made using any of seven listed commodities have no links to deforestation. The EUDR repeals the EUTR. The Commission has proposed giving the parties concerned additional time to prepare. If approved, this would make the EUDR applicable on 30 December 2025 for large and medium-sized companies and 30 June 2026 for micro- and small enterprises.

Poland has not implemented the obligations set out in Article 14(1) and (2) of the EUDR to 'designate one or more competent authorities responsible for fulfilling the obligations arising from [this] Regulation and inform the Commission thereof at the latest by 30 December 2023'. This date remains unchanged, and no additional time is envisaged, as it is a key element of preparing for the smooth introduction of the application of the EUDR.

Progress in the implementation of 2022 EIR priority actions for forestry has not been sufficient. The Minister for Climate and Environment proposed amendments to the Forest Act and to the Nature Conservation Act in August 2024 to improve public participation in forest management planning and related access to justice, but there are still concerns about whether these amendments would fully implement the Court of Justice ruling in case C-432/21.

In January 2024, Poland's new Minister for Climate and Environment announced a six-month moratorium on all logging activity in key forested areas ([64]). The ban includes 10 areas of forest throughout Poland deemed to be of high ecological value, including biologically diverse old-growth forests and important natural areas located near urban centres. The areas named thus far encompass about 1.5 % of Poland's state-managed woodlands. In September 2024, the moratorium was prolonged. The long-term strategy for the protection of old-growth forests, however, is not clear. No document has been

strategy for 2030, SWD(2021) 652 final of 16 July 2021, https://eur-lex.europa.eu/legal-content/NL/TXT/?uri=CELEX:52021SC0652.

([61]) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010R0995.

([62]) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010R0995.

([63]) The law will apply to large and medium-sized companies starting on December 30, 2025, and to micro and small enterprises starting on June 30, 2026.

([64]) https://www.gov.pl/web/klimat/pierwszy-krok-rzadu-w-kierunku-ochrony-cennych-lasow.

adopted to guarantee the comprehensive protection of the Białowieża Forest either.

2025 priority actions

- Designate the competent authority or authorities responsible for fulfilling the obligations arising from the EUDR and inform the Commission of the names, addresses and contact details of said competent authority or authorities.
- Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.
- Implement the Court ruling to ensure public access to justice regarding forest management plans. Ensure long-term protection for old-growth and ecologically or socially significant forests, including the Białowieża Forest, in compliance with the Court's judgment.

Marine ecosystems

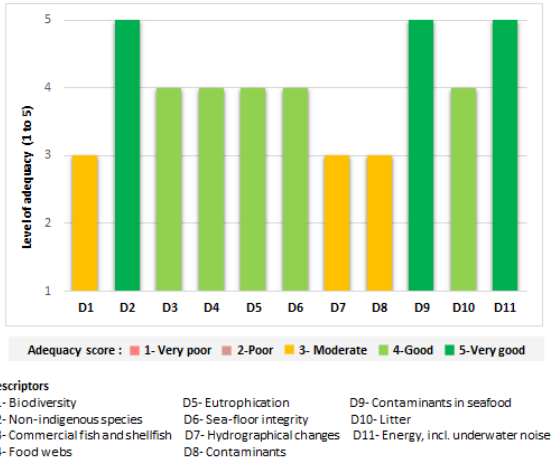
The Marine Strategy Framework Directive (MSFD) requires Member States to achieve good environmental status (GES) for their marine waters. To that end, Member States must draw up marine strategies for their marine waters and cooperate with other Member States sharing the same marine region or subregion. These marine strategies comprise different steps to be developed and implemented over six-year cycles.

Since the 2022 EIR report, no additional data regarding Member States' set of GES characteristics for each descriptor in the MSFD have become available. Nevertheless, Member States had to report updates by 15 October 2024, and these are being assessed by the Commission. In the context of this next round of reporting, in accordance with the MSFD and the Commission GES decision ([65]), Member States must include as part of their set of GES characteristics any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level ([66]).

The Commission assessed the updated monitoring programme reported by Member States in 2020 ([67]). At that time, their updates on the elements, features and parameters identified monitoring gaps. The Commission recommended that Member States should prioritise work to address those gaps at all levels of implementation of the MSFD.

Member States also reported their updated programmes of measures, which are required under Article 13 of the MSFD and which must be updated every six years. The Commission has assessed Member States' programmes of measures.

Figure 14: Level of adequacy of Poland's updated programme of measures under Article 13 of the MSFD (2022 reporting exercise)



Source: Technical assessment carried out by the European Commission, pursuant to Article 16 of the MSFD, based on the data reported by Poland in September and December 2022.

Poland's updated programme of measures was overall positively assessed, scoring 'good' or 'very good' on a majority of descriptors.

Poland achieved notable progress in addressing environmental pressures for non-indigenous species (D2), contaminants in seafood (D9) and energy (D11) in particular, with improvements in the scope and precision of measures compared with the first cycle of implementation.

Still, some gaps persist, regarding, for instance, contaminants (D8), where some important sources such as coal combustion and heavy industry remain insufficiently covered; and biodiversity (D1), where the anticipated effectiveness of measures in achieving GES was not clearly established.

2025 priority action

([65]) Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43), https://eur-lex.europa.eu/eli/dec/2017/848/oj/eng.

([66]) Communication from the Commission of 11 March 2024 – Commission notice on the threshold values set under the Marine Strategy Framework Directive (Directive 2008/56/EC) and Commission Decision (EU) 2017/848 (OJ C, C/2024/2078, 11.3.2024), http://data.europa.eu/eli/C/2024/2078/oj.

([67]) https://environment.ec.europa.eu/system/files/2023-04/C_2023_2203_F1_COMMUNICATION_FROM_COMMISSION_EN_V5_P1_2532109.PDF.

- Report updates on the assessment of the state of Poland's marine waters, its target and its determinations of GES ([68]), which are expected to include any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level.

([68]) In accordance with Article 17 of Directive 2008/56/EC.

Prevention and management of invasive alien species

Invasive alien species (IAS) are a major cause of biodiversity loss in the EU. Besides inflicting direct and indirect damage on nature and the economy, some IAS also carry and spread infectious diseases, posing a threat to humans and wildlife. Regulation (EU) No 1143/2014 (the IAS Regulation) aims to prevent, minimise and mitigate the adverse impacts of IAS on biodiversity. It focuses action on a list of IAS of EU concern (the 'Union list'), which is regularly updated ([69]).

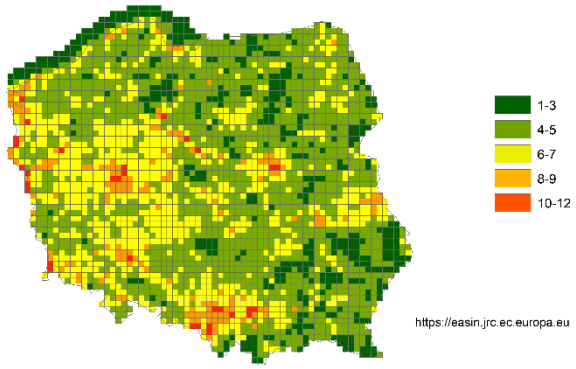
The third update of the Union list ([70]) entered into force on 2 August 2022. The fourth update is in preparation.

The IAS Regulation ([71]) currently lists 88 species subject to restrictions on keeping, importing, selling, breeding, growing and releasing into the environment. Member States are required to take measures to (i) prevent the introduction of IAS, (ii) ensure early detection and rapid eradication of IAS and (iii) manage species that are already widespread on their territory. This aligns with target 6 of the GBF to reduce the introduction of IAS by at least 50 % by 2030 and minimise their impact.

Preventing the introduction and spread of IAS, and managing them, including through eradication and control, can result in a substantial cost saving. Studies estimate that the total cost of IAS in Europe (damages and management) amounted to EUR 116.61 billion between 1960 and 2020 ([72]). More recent studies have put this cost at USD 28 billion per year in the EU, increasing to USD 148.2 billion by 2040 ([73]), and at USD 423 billion annually at the global level ([74]).

The total number of IAS of Union concern in the country is 33. This includes 23 species recorded in the previous EIR (2021) and 10 additions. Of these 10 additions, 6 were already on the Union concern list in 2021, and 4 were added later under Commission Implementing Regulation (EU) 2022/1203.

Figure 15: Number of IAS of EU concern, based on available georeferenced information for Poland, 2024



Since the 2022 EIR, Poland has taken appropriate measures to comply with Article 13 of the IAS regulation.

2025 priority action

- Step up implementation of the IAS Regulation, including with regard to enforcement and the capacity of inspection authorities.

([69]) Commission Implementing Regulation (EU) 2016/1141 of 13 July 2016 adopting a list of invasive alien species of Union concern pursuant to Regulation (EU) No 1143/2014 of the European Parliament and of the Council (OJ L 189, 14.7.2016, p. 4), as amended by Commission Implementing Regulations (EU) 2017/1263, (EU) 2019/1262 and (EU) 2022/1203, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02016R1141-20220802&from=EN.

([70]) Commission Implementing Regulation (EU) 2022/1203 of 12 July 2022 amending Implementing Regulation (EU) 2016/1141 to update the list of invasive alien species of Union concern (OJ L 186, 13.7.2022, p. 10), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022R1203.

([71]) Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).

([72]) Haubrock, P. J., Turbelin, A. J., Cuthbert, R. N. et al., 'Economic costs of invasive alien species across Europe', *NeoBiota*, Vol. 63, 2021, pp. 153–190.

([73]) Henry, M., Leung, B., Cuthbert, R. N. et al., 'Unveiling the hidden economic toll of biological invasions in the European Union', *Environmental Sciences Europe*, Vol. 35, No 1, 2023, p. 43.

([74]) IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services), *Summary for Policymakers – Invasive alien species assessment*, Bonn, 2023, https://www.ipbes.net/document-library-catalogue/summary-policymakers-invasive-alien-species-assessment.

Ecosystem assessment and accounting

The BDS calls on Member States to better integrate biodiversity considerations into public and business decision-making at all levels and to develop natural capital accounting.

Similarly, target 14 of the GBF ([75]) aims to ensure the full integration of biodiversity and its multiple values into policy and planning and, as appropriate, national accounting. This requires effective and coherent biodiversity observation and reporting on ecosystem condition in the EU ([76]).

The amended regulation (EU) No 691/2011 on European environmental economic accounts ([77]) introduces new requirements for Member States to report on the condition of ecosystems including urban ecosystems, croplands, grasslands, forest and woodlands, coastal beaches, dunes and wetlands. Data reported by the Member States will feed into the second European ecosystem assessment, due in 2027, and can also be used to support policy decisions.

An ecosystem assessment is an analysis of the condition of ecosystems and the pressures acting on them, as well as the benefits that they provide to people, either directly or indirectly through the economy.

An increasing number of platforms, networks and communities of practice involve businesses in protecting biodiversity, including the EU Business & Biodiversity Platform ([78]). These platforms and communities are key tools for promoting and facilitating natural capital assessments among businesses and financial services providers.

Natural capital assessments help private businesses to better understand both the negative and positive impacts that they have on nature, and to appreciate how nature contributes to their success. Such understanding contributes to the implementation of the EU's BDS.

In the 2022 EIR, Poland received priority actions on supporting the mapping and assessment of ecosystems and ecosystem services, and ecosystem accounting development, as well as on supporting the development of national business and biodiversity platforms. No progress was recorded in supporting the development of a national business and biodiversity network – and still no Polish businesses or biodiversity networks are members of the EU Business & Biodiversity Platform. Therefore, the related priority action is reiterated in this report.

2025 priority actions

- Support the development of the national business and biodiversity network.
- Ratify the Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity.

([75]) Decision 15/4 adopted by the Conference of the Parties to the Convention on Biological Diversity: Kunming–Montreal global biodiversity framework (https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf).

([76]) European Commission: Joint Research Centre and EEA, *EU Ecosystem Assessment – Summary for policymakers*, Publications Office of the European Union, Luxembourg, 2021, https://op.europa.eu/en/publication-detail/-/publication/81ff1498-b91d-11eb-8aca-01aa75ed71a1/language-en.

([77]) Proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) No 691/2011 as regards introducing new environmental economic accounts modules, COM(2022) 329 final of 11 July 2022, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2022:329:FIN.

([78]) The EU Business & Biodiversity Platform (https://green-business.ec.europa.eu/business-and-biodiversity_en) aims to promote the business case for biodiversity to businesses and financial institutions through workshops, seminars, reports and a cross-media communication strategy.

3. Zero pollution

Clean air

EU clean air policies and legislation have successfully reduced emissions of key air pollutants and significantly improved air quality, which is now moving towards the levels recommended by the World Health Organization (WHO). This has resulted in clear health benefits and reduced adverse impacts on ecosystems and biodiversity. However, to achieve the WHO-recommended levels, more efforts are needed, including full compliance with EU legislation. To guide these efforts, the EU zero pollution action plan sets targets for 2030 relative to. 2005. These are to reduce the health impacts of air pollution by 55 % and to reduce the EU ecosystems threatened by air pollution by 25 %.

The EU has developed a comprehensive suite of air quality policies ([79]). These set health-based EU air quality standards ([80]) and stipulate Member States' national emission reduction commitments ([81]) for several air pollutants.

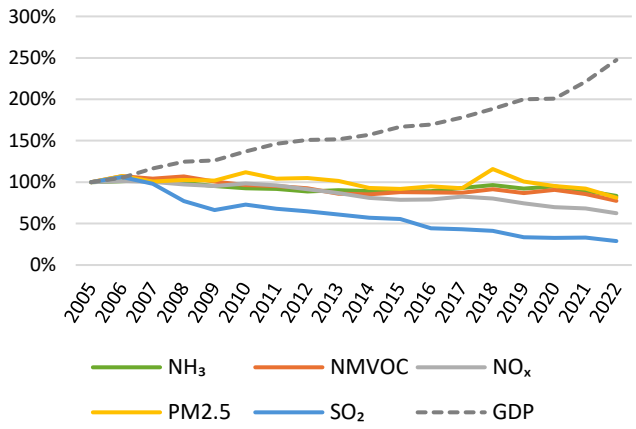
The air quality in Poland continues to give cause for concern in some parts of its territory.

The latest available annual estimates (for 2022) by the EEA ([82]) for Poland attribute 34 700 deaths each year (or 391 000 years of life lost (YLL)) to fine particulate matter ($PM_{2.5}$) ([83]), 3 100 deaths each year (or 35 200 YLL) to nitrogen dioxide (NO_2) ([84]), and 5 400 deaths each year (or 60 700 YLL) to ozone ([85]).

The emissions of several air pollutants have decreased significantly in Poland since 2005, while GDP growth has continued (see Figure 16). According to the inventories submitted under Article 10(2) of the National Emission Reduction Commitments Directive (NECD) ([86]) in 2024, Poland has met its emission reduction commitments for 2020–2029 for air pollutants nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC), sulphur dioxide (SO_2), ammonia (NH_3) and $PM_{2.5}$. According to the latest projections submitted under Article 10(2) of the NECD, Poland is projected to meet its emission reduction commitments for 2030 onwards for NO_x, NMVOC, SO_2, NH_3 and $PM_{2.5}$.

Poland submitted its updated national air pollution control programme (NAPCP) to the Commission on 22 November 2023.

Figure 16: Emission trends of main pollutants / GDP in Poland (%), 2005–2022



Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022.

([79]) European Commission, 'Air', European Commission website, https://environment.ec.europa.eu/topics/air_en.

([80]) European Commission, 'EU air quality standards', European Commission website, https://environment.ec.europa.eu/topics/air/air-quality/eu-air-quality-standards_en.

([81]) European Commission, 'Reducing emissions of air pollutants', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants_en.

([82]) EEA, *Harm to human health from air pollution in Europe: Burden of disease 2024*, briefing No 21/2024, Copenhagen, 2024, https://www.eea.europa.eu/en/analysis/publications/harm-to-human-health-from-air-pollution-2024.

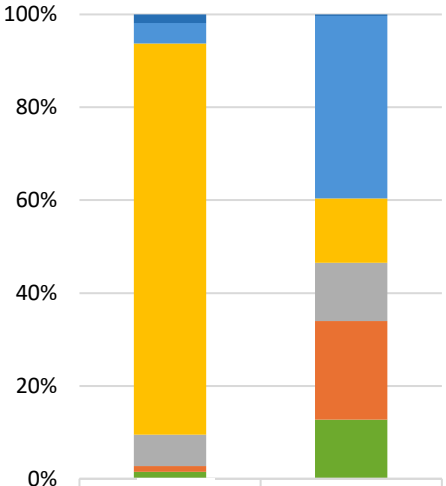
([83]) Particulate matter (PM) is a mixture of aerosol particles (solid and liquid) covering a wide range of sizes and chemical compositions. PM_{10} refers to particles with a diameter of 10 µm or less. $PM_{2.5}$ refers to particles with a diameter of 2.5 µm or less. PM is emitted from many human sources, including combustion.

([84]) Nitrogen dioxide (NO_2) pertains to a group of gases called NO_x, which also comprises nitrogen monoxide (NO). NO_x is emitted during fuel combustion – for example, from industrial facilities and the road transport sector.

([85]) Low-level ozone is produced by photochemical action on pollution. This year, for the first time, the impact of long-term exposure to ozone has also been taken into account. In previous analysis by the EEA, only the impact of short-term exposure was estimated.

([86]) Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.344.01.0001.01.ENG.

Figure 17: $PM_{2.5}$ and NO_x emissions by sector in Poland (%), 2022



	$PM_{2.5}$	NO_x
Waste	1,81%	0,34%
Transport	4,44%	39,28%
Residential, commercial & institutional	84,23%	13,85%
Manufacturing and extractive industry	6,77%	12,55%
Energy supply	1,26%	21,24%
Agriculture	1,49%	12,74%

Source: EEA, 'National air pollutant emissions data viewer 2005–2022', 25 June 2024, https://www.eea.europa.eu/en/topics/in-depth/air-pollution/national-air-pollutant-emissions-data-viewer-2005-2022.

In 2023, exceedances above the limit values set by the Ambient Air Quality Directive (AAQD) ([87]) were registered for NO_2 in four air quality zones ([88]), and for PM_{10} in two air quality zones ([89]) in Poland. Furthermore, the target values for ozone concentrations have not been met in 1 air quality zone, for arsenic concentrations in 2 air quality zones, and for benzo(a)pyrene concentrations in 21 air quality zones ([90]).

Persistent breaches of air quality requirements, which have severe negative effects on health and environment, are being followed up by the European Commission through infringement procedures covering all Member States concerned, including Poland, for exceedances of PM_{10} and NO_2 limit values. The Court of Justice of the European Union delivered a judgement on exceedances of PM_{10} limit values in 2018 (C-336/16) confirming non-compliance with Directive 2008/50/EC. The aim is that appropriate measures will be put in place to bring all air quality zones into compliance. Infringement procedures have also been opened for Member States not meeting the emission reduction commitments for 2020–2029, including for Poland regarding NMVOC and $PM_{2.5}$.

Poland has not yet ratified the amended Gothenburg Protocol, the Protocol on Heavy Metals and the Persistent Organic Pollutants Protocol under the United Nations Economic Commission for Europe Air Convention.

In the 2022 EIR, Poland received three priority actions. The first one was to further reduce emissions in the context of the NAPCP. Poland has made substantial progress on this, as the latest reported data show that the 2020–2029 emission reduction commitments have been met and that the emission reduction commitments for 2030 onwards are projected to be reached. The second priority action was to ensure full compliance with EU air quality standards and maintain downward emission trends. Based on the latest data, Poland has made some progress in this regard. Since 2019, downward emission trends have been reported for all main pollutants. However, exceedances above limit values and target values remain for NO_2, PM_{10}, ozone, arsenic and benzo(a)pyrene, requiring further action. The third priority action received by Poland was to ratify the amended Gothenburg Protocol, the Protocol on Heavy Metals and the Persistent Organic Pollutants Protocol. Poland has made some progress, but still has not ratified the three mentioned protocols.

2025 priority actions

- As part of the NAPCP, take action to reduce emissions of air pollutants.
- Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.
- Accelerate the ratification of relevant international conventions and protocols.

Industrial emissions

The main objectives of EU policy on industrial emissions are to:
— protect air, water, and soil and to prevent harmful effects on human health and the environment;
— prevent and manage waste;
— improve energy and resource efficiency, including water;
— contribute to decarbonisation.

([87]) Directive 2008/50/EU of the European Parliament and of the Council of 21 May 2008 on ambient air quality and cleaner air for Europe (OJ L 152, 11.6.2008, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32008L0050.

([88]) Aglomeracja Wroclawska, Aglomeracja Krakowska, Aglomeracja Warszawska and Aglomeracja Górnoslaska.

([89]) Strefa Dolnoslaska and Strefa Malopolska.

([90]) EEA, Eionet Central Data Repository (https://cdr.eionet.europa.eu/).

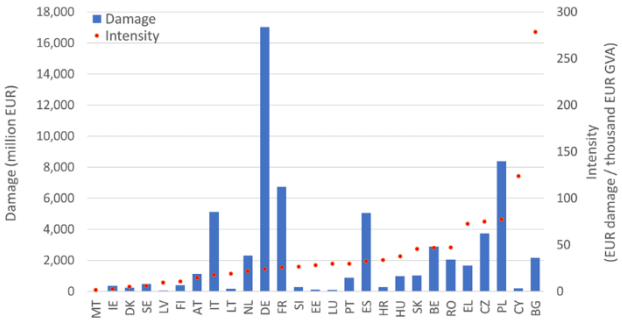
The cornerstone of the policy is the Industrial Emissions Directive (IED), which was revised in 2024 ([91]). The revision improves the directive's contribution to the zero pollution objective. It has a strong focus on innovation, and builds solid links between depollution, decarbonisation and circularity, making it a key regulatory tool to accompany the green transformation of EU industry by 2050.

The overview of industrial activities regulated by the IED below is based on data reported to the EU Registry in 2022 ([92]).A total of 4 899 industrial installations in Poland that fell under the scope of the IED in 2022. Of these, nearly a third (28 %) were establishments dedicated to intensive rearing of poultry or pigs. The other primary sectors included energy production (20 %), waste management (13 %), the metal industry (10 %), the food and drink sector (8 %), and the chemical industry (8 %).

Figure 18 shows the damage to human health and the environment due to the main industrial air pollutants. As this depends on, among other factors, the size of the industrial sector in each Member State, the figure also shows the ratio between the damage and the industrial activity (expressed in gross value added (GVA)), which gives an indication of the emissions 'intensity'. Poland has the second-highest damage in the EU, and ranks third in emissions intensity, significantly exceeding the EU average of EUR 27.5 / EUR 1 000 GVA.

The primary industrial source of air emissions ([93]) in Poland is the energy sector, which is a major contributor to emissions of NO_x, SO_2, mercury (Hg), and nickel (Ni), while the metal industry is a significant source of copper (Cu), lead (Pb), and zinc (Zn) emissions. Additionally, the chemical industry is a key contributor to emissions of NMVOC.

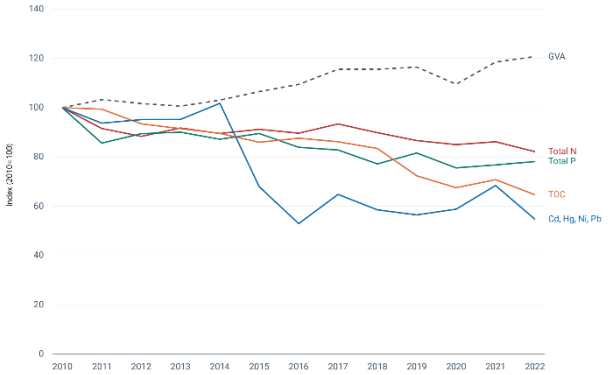
Figure 18: Industrial air pollution damage and intensity per Member State, 2021



Source: EEA, 'Industrial pollution intensity indicators – EU large industry air pollution damage costs intensity', European Industrial Emissions Portal, 2024, https://industry.eea.europa.eu/analyse/industrial-emissions-indicator.

Overall, the industrial emissions to water in the EU have decreased over time for all the main pollutants. On average in the EU, they appear to be decoupled from industrial activity, which has increased over the same period (expressed in GVA), as shown in Figure 19.

Figure 19: Industrial releases of pollutants to water and industrial activity in the EU-27



NB: Cd, cadmium; Hg, mercury; Ni, nickel; Pb, lead; TOC, total organic carbon; total N, total nitrogen; total P, total phosphorous.

Source: EEA, 'Industrial pollutant releases to water in Europe', 30 May 2024, https://www.eea.europa.eu/en/analysis/indicators/industrial-pollutant-releases-to-water.

Figure 20 shows the industrial emissions of heavy metals to water, taking into account the human toxicity of each metal, as well as emissions intensity, based on its ratio with the industrial activity (expressed in GVA). Poland has the third highest emissions of heavy metals to water and is in fourth position for emissions intensity, above the EU

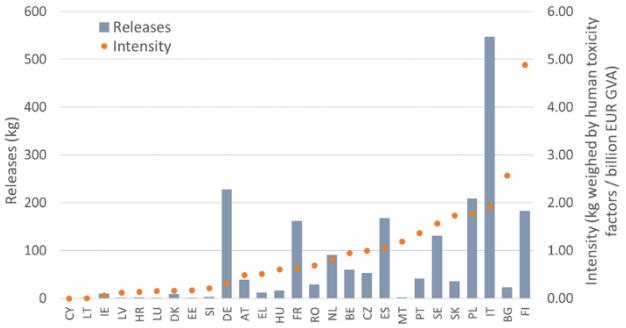
([91]) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17), as amended by Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02010L0075-20240804&qid=1725983863299.

([92]) EEA, European Industrial Emissions Portal, https://industry.eea.europa.eu/, 2022 being the baseline year for all reports.

([93]) European Environment Agency, LRTAP, Air pollutant emissions data viewer (Gothenburg Protocol, LRTAP Convention) 1990-2022, https://www.eea.europa.eu/en/topics/in-depth/air-pollution/air-pollutant-emissions-data-viewer-1990-2022.

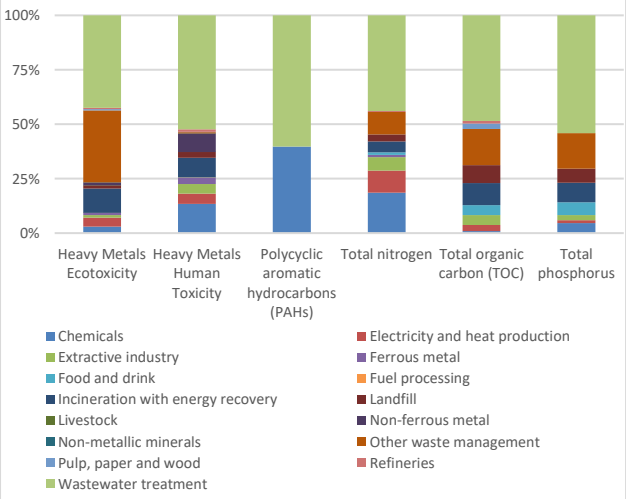
average intensity of 0.864 kg / billion EUR GVA. As shown in Figure 21, the main industrial contributors to emissions to water in Poland are the waste management sector for total organic carbon, phosphorus and heavy metals, and the chemicals sector for nitrogen and hydrocarbons.

Figure 20: Industrial releases and intensity of heavy metals to water per Member State, 2022



Source: EEA, 'Industrial pollution intensity indicators – EU large industry water pollution intensity', European Industrial Emissions Portal, 2024, https://industry.eea.europa.eu/analyse/industrial-emissions-indicator.

Figure 21: Relative releases to water from industry in Poland (%), 2022



Source: EEA, 'Industrial reporting under the Industrial Emissions Directive 2010/75/EU and European Pollutant Release and Transfer Register Regulation (EC) No 166/2006 – ver. 12.0 Sep. 2024 (tabular data)', EEA Geospatial Data Catalogue, 13 September 2024, https://doi.org/10.2909/cf5e54c1-be99-4426-bcad-baa26c4f27a0.

Since 2023, Poland has been subject to an infringement procedure for failure to correctly transpose the IED into national law.

IED provisions on public information and participation require Member States to adopt transposition legislation enabling members of the public to have access to relevant information and participate in the approval process for potentially polluting installations. Thus, the public and NGOs, alongside competent authorities, play a role in ensuring compliance of these permits with EU legislation. The IED contains mandatory requirements on environmental inspections, requiring a site visit to take place at least every 1–3 years, using risk-based criteria. In addition, IED enforcement provisions require Member States to determine effective, proportionate, and dissuasive penalties applicable to infringements of IED-based national provisions. In the revised directive, the provisions set that worst infringements can be sanctioned by fines of at least 3% of the annual EU turnover of the legal person. The revised IED also introduces a right to compensation for people whose health has been harmed by such infringements.

The development of best available techniques (BATs), BAT reference documents and BAT conclusions ensures effective collaboration between stakeholders and enables better implementation of the IED.

Since the 2022 EIR, the Commission has adopted BAT conclusions on (i) ferrous metal processing; (ii) textiles industry; (iii) common waste gas management and treatment systems in the chemical sector; (iv) slaughterhouses, animal by-products and/or edible co-products industries; and (v) smitheries and foundries.

The Commission relies on the efforts of national competent authorities to implement the legally binding BAT conclusions and associated BAT emission levels in environmental permits. This should result in considerable and continuous reductions in pollution.

In 2022, Poland received priority actions to continue reducing emissions from the energy sector. The 2021 report shows that out of top 30 thermal power stations and other large combustion plants with the highest normalised damage costs from emissions of all pollutants (normalisation with CO2 emissions) in 2021, six are located in Poland ([94]).

2025 priority actions

- Complete the correct transposition of IED 1.0.
- Reduce industrial air pollution damage and intensity.
- Reduce industrial releases to water and their intensity.
- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions and ensure timely updates to permits following the publication of BAT conclusions.
- Ensure effective public participation and access to justice in relation to the IED.

([94]) EEA, *The costs to health and the environment from industrial air pollution in Europe – 2024 update*, briefing No 24/2023, Copenhagen, 2024, https://www.eea.europa.eu/publications/the-cost-to-health-and-the.

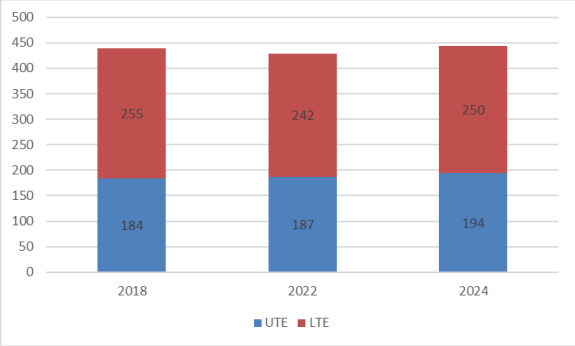
Major industrial accidents prevention – Seveso

The main objectives of EU policy on the prevention of major industrial accidents are to:
(i) control major-accident hazards involving dangerous substances, especially chemicals;
(ii) limit the consequences of such accidents for human health and the environment;
(iii) continuously improve the prevention of, preparedness for and response to major accidents.
The cornerstone of the policy is Directive 2012/18/EU (the Seveso III Directive ([95])).

The below overview of industrial plants regulated by the Seveso III Directive ('Seveso establishments') is based on data reported on eSPIRS (e-Seveso Plants Information Retrieval System) for 2022–2024 ([96]) and the report by Poland on the implementation of the Seveso III Directive for 2019–2022 ([97]).

In Poland, in 2024, among the 444 Seveso establishments, 250 were categorised as lower-tier establishments and 194 as upper-tier establishments (UTEs), based on the quantity of hazardous substances likely to be present. UTEs are subject to more stringent requirements. The change in the number of Seveso establishments is set out in Figure 22.

Figure 22: Number of Seveso establishments in Poland, 2018, 2022 and 2024



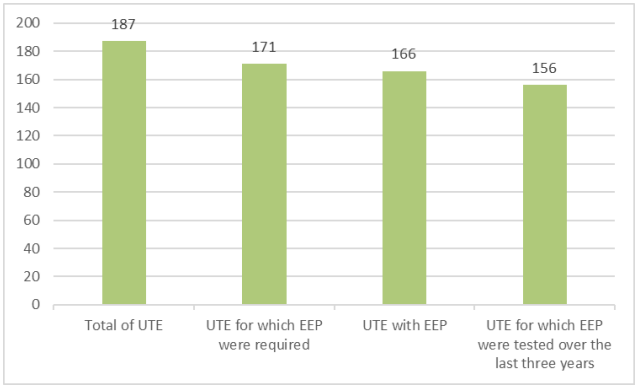
NB: LTE, lower-tier establishment.

Sources: European Commission: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en.

Member States are required to draw up external emergency plans (EEPs). These EEPs are essential to allow proper preparation and effective implementation of the necessary actions to protect the environment and the population should a major industrial accident occur.

In Poland, in 2022, an EEP was required for 171 UTEs out of a total of 187 UTEs. At the same time, 166 UTEs had an EEP and 156 of these EEPs had been tested within the previous three years. The summary is shown in Figure 23.

Figure 23: Situation regarding EEPs in Poland, 2022



Sources: European Commission: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en.

The information for the public referred to in Annex V to the Seveso III Directive, especially in relation to how the public will be alerted if there is a major accident, the appropriate action to take if there is a major accident, and the date of the last site visit, are permanently available for all Seveso establishments in Poland. This is an important provision in the Seveso III Directive, as public knowledge of this information may reduce the consequences of a major industrial accident.

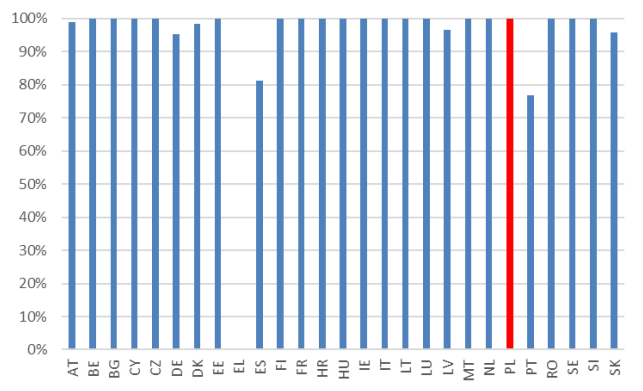
([95]) Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances, amending and subsequently repealing Council Directive 96/82/EC (OJ L 197, 24.7.2012, p. 1), https://eur-lex.europa.eu/eli/dir/2012/18/oj.

([96]) https://espirs.jrc.ec.europa.eu/en/espirs/content; data extracted in September 2024.

([97]) As provided for by Article 21(2) of the Seveso III Directive.

The shares of UTEs for which information on safety measures and requisite behaviours was made available to the public in all Member States is presented in Figure 24.

Figure 24: Share of UTEs for which information on safety measures and requisite behaviours was actively made available to the public per Member State (%), 2022



NB: No data available for Greece.

Sources: European Commission: Directorate-General for Environment, *Assessment and summary of Member States' implementation reports for Implementing Decision 2014/896/EU (implementing Directive 2012/18/EU on the control of major accident hazards involving dangerous substances)*, Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/94d57d74-735b-11ec-9136-01aa75ed71a1/language-en/format-PDF/source-search; eSPIRS data, extractions from 2022 and 2024; Analysis and summary of Member States' reports on implementation of Directive 2012/18/EU on the control of major accident hazards involving dangerous substances according to the format established by Commission Implementing Decision 2014/896/EU - Publications Office of the EU, https://op.europa.eu/en/publication-detail/-/publication/9bd73087-e9b8-11ef-b5e9-01aa75ed71a1/language-en.

Poland has had some issues with the transposition of the Seveso III Directive into national law, as a result of which the Commission initiated an infringement procedure in 2021.

In 2022, Poland received a priority action to strengthen control and enforcement to ensure compliance with Seveso III Directive provisions, especially on providing information to the public and EEPs. Data reported on the implementation of the directive for 2019–2022 for Poland show that improvement is still needed in the number of EEPs established and tested over the last three years.

2025 priority actions

- Strengthen compliance with requirements on safety measures to prevent major accidents and ensure appropriate preparedness and response in relation to UTEs, in particular as regards reviewing, testing and updating EEPs, at intervals of no more than three years.
- Ensure access to transparent and clear information for citizens on risks and behaviour in the event of an accident.
- Ensure full and correct transposition of the Seveso III Directive.

Mercury Regulation

The Mercury Regulation establishes measures and conditions concerning the use and storage of and trade in mercury, mercury compounds and mixtures of mercury, the manufacture and use of and trade in mercury-added products and the management of mercury waste, in order to ensure a high level of protection of human health and the environment from anthropogenic emissions and releases of mercury and mercury compounds. The revision of the Mercury Regulation adopted in 2024 sets out rules to address the last intentional uses of mercury in the EU by phasing out the use of dental amalgam by 1 January 2025 except when deemed strictly necessary by the dental practitioner based on the specific medical needs of the patient, and prohibiting the manufacture and export of additional mercury-containing lamps from 1 January 2026 or 1 January 2027 (depending on the lamp category).

In 2019, 21 % of dental treatments were still using dental amalgam, which represented a challenge for Poland to phase out its use by 1 January 2025. However, measures should have been put in place to ensure a socially and economically sound phase out, including an adequate reimbursement of the alternatives to dental amalgam through the health insurance scheme and the training of dental practitioners. The Commission is monitoring whether the phase-out has taken place under the terms and conditions of the regulation.

Poland will need to ensure that the manufacture and export of mercury-containing lamps are prohibited by the deadlines set out in the Mercury Regulation.

Noise

The Environmental Noise Directive ([98]) requires a common approach to avoid, prevent and reduce the harmful effects of noise. The designated authorities are responsible for making and approving noise maps and action plans for agglomerations, major roads, major railways and major airports. Member States decide on noise limits that are not set at the EU level. Nevertheless, the zero pollution action plan sets as a 2030 target a 30 % reduction

([98]) Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise – Declaration by the Commission in the Conciliation Committee on the directive relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32002L0049.

compared with 2017 in the share of people chronically disturbed by transport noise.

Excessive noise from aircraft, railways and roads is one of the main causes of environmental health-related issues in the EU. It can cause ischaemic heart disease, stroke, interrupted sleep, cognitive impairment and stress ([99]).

In Poland, environmental noise is estimated to cause at least 1 000 cases of ischaemic heart disease annually ([100]) and some 200 000 people to suffer from disturbed sleep ([101]).

Based on the latest set of information analysed, Poland has completed its noise mapping of agglomerations, roads, railways and airports.

Action plans for noise management for agglomerations, roads, railways and airports must be updated and submitted to the Commission every five years. The deadline for reporting noise action plans under the most recent reporting cycle was 18 January 2025; these plans have not been assessed yet.

An infringement procedure is ongoing for Poland related to a lack of reporting on the strategic noise maps and the adoption of noise action plans. The failure to comply with these obligations was confirmed by the Court of Justice in the ruling of 20 April 2023.

Poland received a priority action in the 2022 EIR to complete noise action plans. Given that reporting under the most recent reporting cycle for noise action plans was due in early 2025, these have not been assessed. Therefore, this priority action is maintained for the 2025 EIR.

2025 priority action

- Complete and implement action plans on noise management.

Water quality and management

EU legislation and policy requires that the impact of pressures on transitional waters, coastal waters and fresh water (including surface waters and groundwaters) be significantly reduced. Achieving, maintaining or enhancing a good status of waterbodies as defined by the Water Framework Directive will ensure that EU citizens and the environment benefit from good-quality and safe drinking and bathing water. It will further ensure that the nutrient cycle (nitrogen and phosphorus) is managed in a more sustainable and resource-efficient way.

Water Framework Directive

The Water Framework Directive ([102]) is the cornerstone of EU water policy ([103]). The Water Framework Directive and other water-related directives ([104]) form the basis of sustainable and integrated water management in the EU. They aim to achieve a high level of protection of water resources, prevention of further deterioration and restoration to good status. These objectives are very important for the EU's competitiveness, strategic autonomy and security, yet have become even more challenging in the face of climate change affecting our precious water resources.

The Water Framework Directive establishes a procedural framework for reaching good ecological and chemical status of surface water and good quantitative and chemical status of groundwater. This implies monitoring and classification of all waterbodies, assessment of pressures and impacts, and identification of the most cost-

([99]) WHO, *Environmental Noise Guidelines for the European Region*, Copenhagen, 2018, https://www.who.int/europe/publications/i/item/9789289053563.

([100]) These figures are an estimation by the EEA based on (i) the data reported by Member States on noise exposure covered by Directive 2002/49/EC for the round of noise mapping of 2022; (ii) European Topic Centre on Air Pollution, Transport, Noise and Industrial Pollution (ETC/ATNI), *Noise Indicators under the Environmental Noise Directive 2021: Methodology for estimating missing data*, Eionet report ETC/ATNI No 2021/06, Kjeller, 2021; and (iii) the methodology for health impact calculations in European Topic Centre on Air Pollution and Climate Change Mitigation (ETC/ACM), *Implications of environmental noise on health and wellbeing in Europe*, Eionet report ETC/ACM No 2018/10, Bilthoven, 2018, https://www.eionet.europa.eu/etcs/etc-atni/products/etc-atni-reports/eionet_rep_etcacm_2018_10_healthimplicationsnoise.

([101]) More information on the adverse health effects of noise pollution is available at: https://www.eea.europa.eu/themes/human/noise/noise-2

([102]) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060.

([103]) https://environment.ec.europa.eu/topics/water_en.

([104]) These include the Groundwater Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0118), the Environmental Quality Standards Directive (https://eur-lex.europa.eu/eli/dir/2008/105/oj), the Floods Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32007L0060), the Bathing Water Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32006L0007), the Urban Wastewater Treatment Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A31991L0271), the new Drinking Water Directive (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32020L2184), the Nitrates Directive (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A31991L0676), the MSFD (https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32008L0056) and the IED (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010L0075).

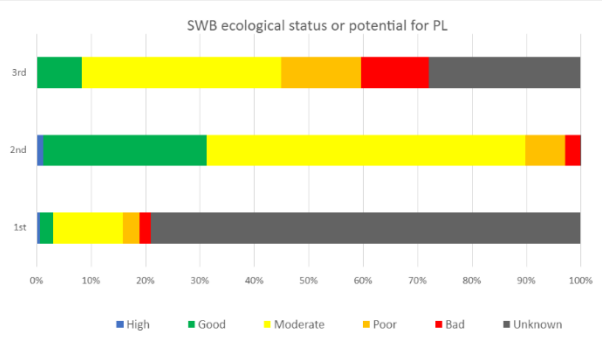
effective measures to achieve the objectives of the directive. The directive dates from 2000 and set an initial deadline of 2015 for achieving its objectives, with the option to extend the deadline to the end of 2027. Every six years, Member States must report their river basin management plans (RBMPs) to the Commission. The RBMPs should cover their river basin districts (RBDs), some of which may be shared with other countries. The Commission has assessed the third cycle of RBMPs, which were to be submitted by March 2022, and reported its findings to the European Parliament and to the Council on 4th February 2025 ([105]).

Poland has 4 240 surface waterbodies and 174 groundwater bodies, divided over nine RBDs (Danube, Vistula, Świeża, Jarft, Elbe, Oder, Pregola, Nemunas and Dniester). Approximately 18 % of surface waters are designated as 'heavily modified' and about 2 % as 'artificial'. Heavily modified and artificial waterbodies must reach good ecological potential rather than good ecological status, which means that all measures must be taken to mitigate the adverse impact of the sustainable human development activities causing the waterbody to be heavily modified/artificial, while not significantly affecting these activities.

It follows from the assessment of the third RBMPs that there has been a significant deterioration in the ecological status/potential and in the chemical status of surface waterbodies, compared with the status reported in the second RBMPs (covering 2015–2021). There has been a slight deterioration in the quantitative status of groundwater bodies, and a slight improvement in their chemical status.

Figures 25–28 show the evolution of ecological status/potential and the chemical status of surface waters, and of the quantitative and chemical status of groundwaters in 2010, 2015 and 2021.

Figure 25: Ecological status/potential of surface waterbodies in each RBMP cycle (%)

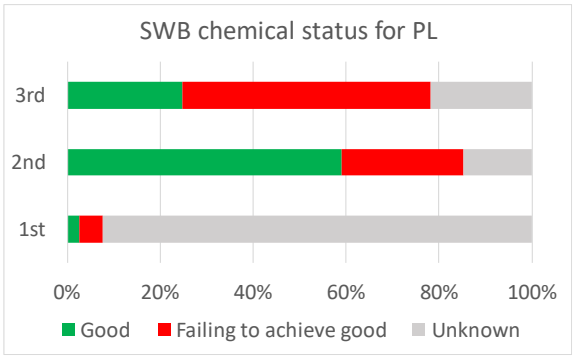


Worryingly, the number of surface waterbodies in good or better ecological status/potential has decreased from 31 % to 8.4 % since the second RBMPs. Furthermore, none of the transitional and coastal waterbodies have a good ecological status.

A striking example is the deterioration of the Oder River which, in summer 2022 and to a lesser extent in the following summers, experienced an uncontrolled blooming of an intrusive algae and, as a consequence, a stark reduction in population of several species of fish and molluscs. Failure to take appropriate measures, such as review of water permits for saline discharges or re-naturalisation of the river has left the river vulnerable to potential recurrence of the algae bloom and further deterioration.

In general, the water management system in Poland should put more emphasis on restoring the ecological functions of the rivers, favouring nature-based solutions over grey infrastructure, in order to ensure the continuation of all sustainable water uses.

Figure 26: Chemical status of surface waterbodies in each RBMP cycle (%)

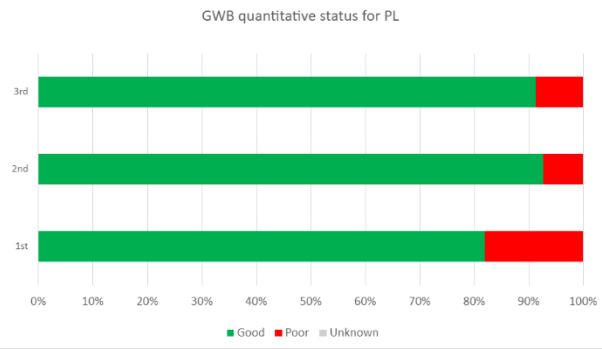


Only 24.8 % of surface waterbodies have a good chemical status, representing a significant deterioration since the second RBMPs.

Failure to achieve good chemical status is mostly due to ubiquitous persistent bioaccumulative and toxic substances, which are difficult to address and often have transboundary sources. In Poland, these are mainly polycyclic aromatic hydrocarbons, polybrominated diphenyl ethers, and mercury and its compounds.

([105]) ENV - Bibliothèque

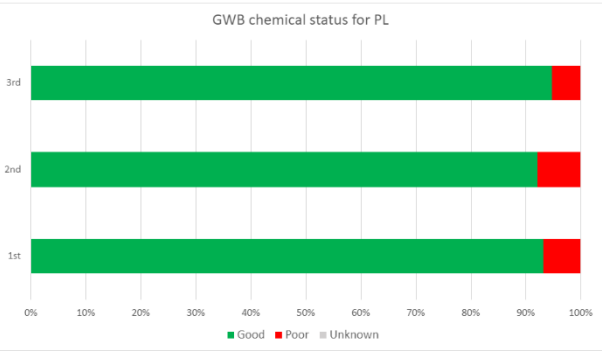
Figure 27: Quantitative status of groundwater bodies in each RBMP cycle (%)



It is not clear how many groundwater bodies are covered by quantitative monitoring.

The number of groundwater bodies with a poor quantitative status has increased from 13 to 15 since the second RBMPs.

Figure 28: Chemical status of groundwater bodies in each RBMP cycle (%)



All groundwater bodies and all substances causing risk of deterioration in chemical status are subject to monitoring. It is not clear, however, if all core parameters of the Water Framework Directive – that is, nitrates, ammonia, pH, electrical conductivity and oxygen – are included in the monitoring of groundwaters in all RBDs.

The number of groundwater bodies with a poor chemical status has decreased from 14 to 9 since the second RBMPs.

Failure to achieve good chemical status is mostly due to the diffuse pollution from urban and mining activities, as well as to saline intrusion, caused by ingress or upwelling of saline waters from drained groundwater layers.

Until the end of 2027, Member States can still apply time-related exemptions, subject to providing evidence of compliance with the strict criteria set out in the Water Framework Directive.

After 2027, the possibilities for applying exemptions will be much more limited.

The 2022 EIR recommended that Poland (i) assess new physical changes to waterbodies in line with Article 4(7) of the Water Framework Directive and consider alternative options and suitable mitigation measures, and (ii) continue current efforts to further reduce pollution from waterbodies.

Some progress has been made in following up on these priority actions, but much remains to be done.

A positive aspect is that the planning of measures in the third RBMPs considers several aspects, such as flood risk management plans and surface water restoration programmes, albeit without explicitly indicating the relative priority of these aspects. The measures are linked with the significant pressures in the Vistula and Oder RBDs, and in terms of rivers and groundwaters in all RBDs. For surface waters, the measures have been assessed at the waterbody level using a cost-effectiveness analysis including effectiveness criteria, feasibility, number of pressures to be reduced and the time for the action to be effective. However, similar information is not provided for groundwaters.

2025 priority actions

Without prejudice to the list of recommended actions in the Commission report to the European Parliament and to the Council on the assessment of the third RBMPs, the following priority actions can be highlighted.

- Improve river continuity and ecological flows, boosting efforts on nature-based solutions, to reduce hydromorphological pressures.
- Ensure periodic reviews of permits for discharges, abstractions and other water uses, including hydropower pressures.
- Reduce pollution from nutrients, chemicals, metals and saline discharges.
- Better justify exemptions to the achievement of good status.
- Improve the classification of water bodies and strengthen monitoring systems.
- Develop more robust programmes of measures, tackle obstacles identified in the implementation of measures and ensure adequate financing for implementation, including through better use of the cost recovery and polluter pays principle.

An infringement opened in 2014 for failure to transpose the Water Framework Directive – as well as poor application of its provisions, such as the derogations under Article 4(5) and 4(7) – is still pending. Poland must step up its actions to fully comply with the deadline to achieve a good status for all waterbodies by 2027. Furthermore, any derogation from the 2027 deadline or any derogation from the prohibition on the deterioration of water status granted to a project must be justified sufficiently and in detail.

Floods Directive

Every six years, following the same reporting cycle as the RBMPs, all Member States also report their flood risk management plans (FRMPs), based on the flood hazard and risk maps (FHRMs) and the preliminary flood risk assessments (PFRAs) drawn up during the second cycle (2016–2021).

The Commission assessed the FRMPs and reported its findings to the European Parliament and to the Council on 4th February 2025, together with the assessment of the RBMPs.

The main progress resulting from the assessment of the second FRMPs was that the second plan presented a detailed process for reviewing and revising the sub-objectives set in the first FRMPs. Moreover, three of the second FRMPs present indicators showing progress since the corresponding first FRMPs. In addition, a description of the measures is provided in all the FRMPs, and the process of prioritisation of measures is clearly presented. The methodology for monitoring, in particular, the approach to indicators, has been strengthened. Climate change was included in the process of determining the types of activities of the FRMPs. The second FRMPs described in more detail how cooperation in international river basins functions.

2025 priority actions

- FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvial flooding.
- Consider future climate scenarios in FRMPs.
- Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures).
- Improve public consultation and stakeholder involvement.

Drinking Water Directive

The recast Drinking Water Directive is now applicable, and Member States were required to transpose its provisions into their national legal systems by 12 January 2023. Since the entry into force of the recast directive, the Commission has adopted several delegated and implementing acts establishing (i) a watch list of substances and compounds of concern for drinking water ([106]), (ii) a methodology for measuring microplastics in drinking water ([107]) and (iii) an EU system for testing and approving materials that will be allowed to be in contact with drinking water ([108]). Member States will have to take these various Commission acts into account when implementing the recast directive.

Finally, the Commission has received data from Member States on the quality of drinking water in 2017–2019. The quality of drinking water (supplied by large water suppliers) in Poland does not give rise to concern ([109]).

Poland has not communicated its national measures transposing the recast Drinking Water Directive into its national law to the Commission. Therefore, the Commission launched an infringement procedure against the country in December 2023.

From January 2026, the European quality standards for PFAS in drinking water will apply, ensuring harmonised reporting among Member States of PFAS monitoring data in the future.

2025 priority action

- Take action to ensure full compliance with the Drinking Water Directive.

Bathing Water Directive

The Bathing Water Directive requires Member States to monitor and assess bathing water. It requires that, during the bathing season, Member States actively and promptly disseminate information on bathing water quality to the public. In particular, notices banning or advising against bathing should be rapidly and easily identifiable.

Figure 29 shows that in 2023, out of the 739 Polish bathing waters, 54.9 % were of excellent quality, 14.3 % were of good quality and 4.5 % were of sufficient quality, while 2.8 % were of poor quality and 23.4 % were not classified.

([106]) https://environment.ec.europa.eu/publications/implementing-decision-drinking-water-directive-watch-list_en.

([107]) Commission Delegated Decision (EU) 2024/1441 of 11 March 2024 supplementing Directive (EU) 2020/2184 of the European Parliament and of the Council by laying down a methodology to measure microplastics in water intended for human consumption (notified under document C(2024) 1459) (OJ L, 2024/1441, 21.5.2024), http://data.europa.eu/eli/dec_del/2024/1441/oj.

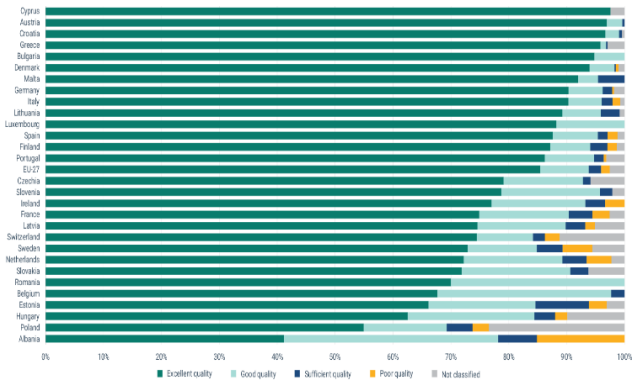
([108]) OJ L, 2024/365, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/365/oj; OJ L, 2024/367, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/367/oj; OJ L, 2024/369, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/369/oj; OJ L, 2024/368, 23.4.2024, http://data.europa.eu/eli/dec_impl/2024/368/oj; OJ L, 2024/370, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/370/oj; OJ L, 2024/371, 23.4.2024, http://data.europa.eu/eli/reg_del/2024/371/oj; see the Commission web page on all six delegated acts for more information (https://environment.ec.europa.eu/publications/delegated-acts-drinking-water-directive_en).

([109]) In summary, the compliance for all parametric groups in Poland was at least 99.99 % in 2017, 100.00 % in 2018 and 99.99 % in 2019.

Detailed information on Polish bathing waters is available via an interactive map viewer from the EEA ([110]).

Poland has some issues with the transposition of the Bathing Water Directive, for which the Commission initiated an infringement procedure in October 2020.

Figure 29: Bathing water quality per Member State, Albania and Switzerland (%), 2023



Source: EEA, *European Bathing Water Quality in 2023*, briefing No 04/2024, Copenhagen, 2024, https://www.eea.europa.eu/publications/european-bathing-water-quality-in-2023/.

Nitrates Directive

The Nitrates Directive ([111]) aims to protect water quality across Europe by preventing nitrates from agricultural sources that can pollute groundwater and surface waters and by promoting the use of good farming practices.

The latest Commission report on the implementation of the Nitrates Directive ([112]), dating to 2022, warns that nitrates are still causing harmful pollution to water in the EU. Excessive nitrates in water are harmful to both human health and ecosystems, causing oxygen depletion and eutrophication. Cleaning of waters by national authorities or farmers, where it has been undertaken, has had a positive impact on the drinking water supply and on biodiversity. It has also benefited the sectors – such as fisheries and tourism – that depend on biodiversity and on a good supply of drinking water. Nevertheless, excessive fertilisation remains a problem in many parts of the EU. The report on the implementation of the Nitrates Directive covering 2020–2023 will be available in 2025.

The analysis of Poland's RBMPs has identified nutrients from agriculture as an important pressure on groundwater / surface waters that is affecting these waters' good status and as one of the main factors for not meeting the Water Framework Directive objectives.

2025 priority action

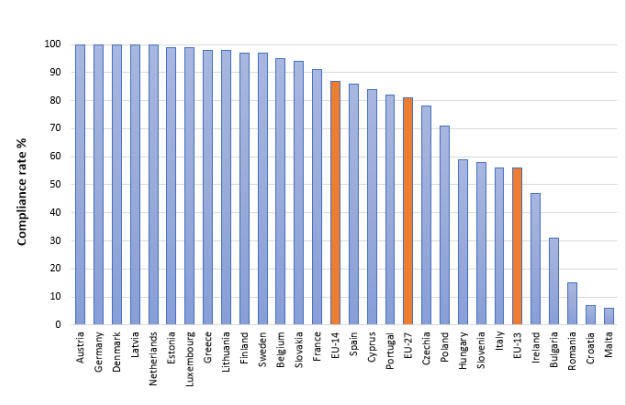
- Tackle nutrient pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.

Urban Wastewater Treatment Directive

The Urban Wastewater Treatment Directive (UWWTD) aims to protect human health and the environment from the effects of untreated urban wastewater. It therefore requires Member States to collect and treat (secondary or biological treatment) wastewater in all urban areas of more than 2 000 people, and to apply a more stringent treatment than secondary, with nitrogen and/or phosphorus removal, to the waste water generated in urban areas, also known as agglomerations, of more than 10 000 people, before they are discharged into waters and their catchments, when they are sensitive to nitrogen and/or phosphorus (i.e. eutrophic or tending to become eutrophic).

Overall, in Poland, the compliance rate was 71 % in 2020. 340 agglomerations, generating 10 742 589 population equivalents of urban wastewater, did not comply with the requirements of the directive.

Figure 30: Proportion of urban wastewater that fully complies with the UWWTD (%), 2020



Source: 12th technical assessment of UWWTD implementation - Publications Office of the EU

Therefore, already in 2017, the Commission opened an infringement procedure against Poland. In February 2022, the Commission decided to refer Poland to the Court of Justice. It is essential that Poland takes the necessary measures to fully comply with the requirements of the directive.

This is all the more important as the directive has been

([110]) EEA, 'State of bathing water', EEA website, 2024, https://www.eea.europa.eu/en/topics/in-depth/bathing-water/state-of-bathing-water.

([111]) https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1561542776070&uri=CELEX:01991L0676-20081211.

([112]) https://environment.ec.europa.eu/topics/water/nitrates_en.

revised. The revised directive[113] builds on the current *acquis*, strengthening existing treatment standards and establishing an additional treatment of micropollutants in urban wastewater. Other new requirements relate to moving towards the energy neutrality of the sector, establishing an EPR system to ensure sustainable financing of micropollutant treatment by the most polluting industries, and ensuring access to sanitation, especially for vulnerable and marginalised groups. Poland has until 31 July 2027 to transpose the new directive into its national legal system.

The 2022 EIR recommended that Poland complete its implementation of the UWWTD for all agglomerations, by building up the necessary infrastructure.

Despite some progress made, Poland did not fully implement the UWWTD.

2025 priority action

- Take the necessary measures to ensure full implementation of the current urban wastewater treatment directive, taking into account the new requirements of the recast directive.

Chemicals

The EU seeks to ensure that chemicals are produced and used in a way that minimises any significant adverse effects on human health and the environment. In October 2020, the Commission published its chemicals strategy for sustainability towards a toxic-free environment ([114]), which led to some systemic changes in EU chemicals legislation. The strategy is part of the EU's zero pollution ambition – a key commitment of the European Green Deal.

The EU's chemicals legislation ([115]) provides a baseline The EU's chemicals legislation ([116]) provides a baseline protection for human health and the environment. It also ensures stability and predictability for businesses operating in the internal market.

Since 2007, the Commission has gathered information on the enforcement of the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation and the Classification, Labelling and Packaging (CLP) Regulation. In December 2020, the Commission assessed the Member States' reports ([117]) on the implementation and enforcement of these regulations ([118]). It is apparent from the Commission's report that there are still many disparities in the implementation of the REACH and CLP Regulations, notably in the area of law enforcement. Recorded compliance levels in Member States, generally quite stable over time, appear to be getting slightly worse. This may be because (i) enforcement authorities are becoming more effective in detecting non-compliant products/companies and (ii) more non-compliant products are being placed on the EU market.

([113]) Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment (recast).

([114]) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Chemicals strategy for sustainability: Towards a toxic-free environment, COM(2020) 667 final of 14 October 2020, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2020%3A667%3AFIN; Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://publications.europa.eu/resource/cellar/c6b6a31d-8359-11ee-99ba-01aa75ed71a1.0004.02/DOC_2.

([115]) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the registration, evaluation, authorisation and restriction of chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1), https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32006R1907; Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008R1272-20221217.

([116]) Namely, Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the registration, evaluation, authorisation and restriction of chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1), https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32006R1907; and Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02008R1272-20221217.

([117]) European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, https://circabc.europa.eu/ui/group/8ee3c69a-bccb-4f22-89ca-277e35de7c63/library/a4abce8c-8425-455f-b7e6-0ead917bde6b/details.

([118]) In line with Article 117(1) of the REACH Regulation and Article 46(2) of the CLP Regulation.

In August 2021, the Commission published a measurable assessment of the enforcement ([119]) of the two main EU regulations on chemicals using a set of indicators on different aspects of enforcement. Since 2021, the list of chemicals subject to restrictions has been expanded as new entries have been added to Annex XVII to the REACH Regulation ([120]).

In 2023, new hazard classes were added to the CLP Regulation, and the revision of the regulation was tabled (published on 20 November 2024) ([121]). The new hazard classes cover endocrine disruptors and persistence-related hazards while the revision of the regulation encompasses new rules on online sales to better tackle non-compliances observed over the years. Also in 2023, the Conference of the Parties of the Stockholm Convention (COP) decided to include, in its Annex A (which lists banned substances), three new chemicals ([122]). The Commission is working on the delegated acts to include these substances in Annex I to the Persistent Organic Pollutants Regulation by 2025 at the latest.

Responsibility for checking compliance with the REACH Regulation in Poland lies with the following authorities ([123]):

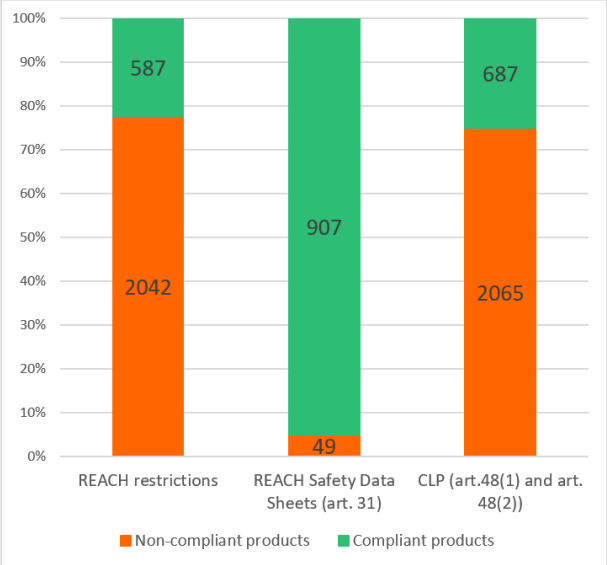
- the State Sanitary Inspectorate (lead enforcement authority),
- the Chief Inspectorate for Environmental Protection,
- the State Labour Inspectorate,
- the Trade Inspection,
- the State Fire Service,
- National Revenue Administration (Customs and Revenue Office).

The Member States' reporting exercise set out in Article 117 of the REACH Regulation and Article 46 of the CLP Regulation is conducted every five years. The results of the coming one are expected in 2025, hence the absence of new country-specific data on enforcement since 2022.

Since the last EIR, Poland had not devised and not planned to devise any strategy for the enforcement of the REACH and CLP Regulations ([124]). In addition, Poland's report required under Article 117 of the REACH Regulation and Article 46 of the CLP Regulation contained no data about staff members allocated or controls carried out in the reporting period (2015–2019) ([125]).

In 2020, Poland participated in an EU coordinated enforcement project on products sold online, called the REACH-EN-FORCE (REF)-8 project ([126]). The report was adopted in November 2021, so it could not be taken into account in the previous EIR.

Figure 31: Compliance of imported products – results of the REF-8 project (%)



A risk-based approach was used for the targeting of control measures in order to maximise the chances of identifying non-compliance. Therefore, the non-compliance rates presented above cannot be considered

([119]) European Commission, Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *REACH and CLP Enforcement: EU-level enforcement indicators*, Publications Office of the European Union, Luxembourg, 2021.

([120]) These are substances in tattoo inks and permanent make-up, *N*,*N*-dimethylformamide, formaldehyde (and formaldehyde releasers), lead in PVC (polyvinyl chloride), siloxanes (D4, D5, D6) and, finally, microplastics.

([121]) Regulation (EU) 2024/2865 of the European Parliament and of the Council of 23 October 2024 amending Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures, OJ L, 2024/2865, 20.11.2024, p.1 (Regulation - EU - 2024/2865 - EN - EUR-Lex).

([122]) These are methoxychlor, dechlorane plus and UV-328. In the case of the pesticide methoxychlor, there are no exemptions from the ban. However, for the two plastic additives, dechlorane plus and UV-328, the COP decision lists some time-limited specific exemptions.

([123]) European Commission: Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, *REACH and CLP Enforcement: EU level enforcement indicators*, Publications Office of the European Union, Luxembourg, 2021.

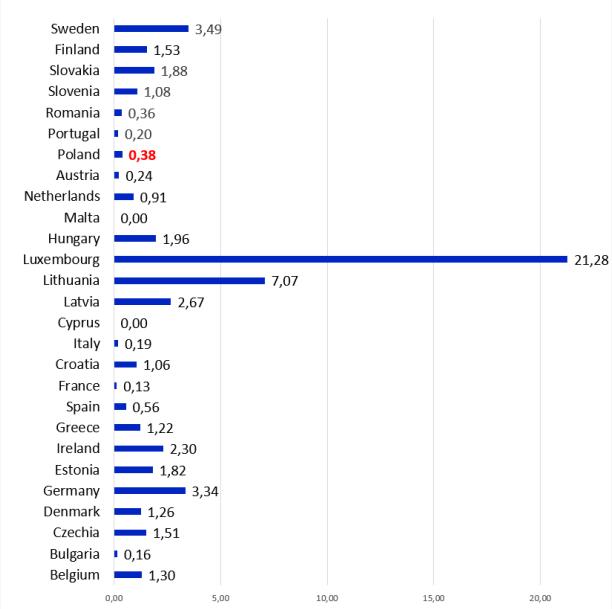
([124]) European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, p. 76.

([125]) European Commission, *Technical assistance to review the existing Member States reporting questionnaire under Articles 117(1) of REACH and 46(2) of CLP – Final report*, Publications Office of the European Union, Luxembourg, 2020, pp. 87–88.

([126]) European Chemicals Agency, *REF-8 project report on enforcement of the CLP, REACH and BPR duties related to substances, mixtures and articles sold online*, Helsinki, 2021, p. 20, https://echa.europa.eu/documents/10162/17088/project_report_ref-8_en.pdf/ccf2c453-da0e-c185-908e-3a0343b25802?t=1638885422475.

the average non-compliance rates of products in the EU. However, the proportion of non-compliance cases found in the REF-8 project are of concern.

Figure 32: Number of REF-8 checks performed per 100 000 inhabitants (EU average = 1.24)



Poland participated, to a limited extent, in the REF-8 coordinated enforcement project. Online sales have been proved to correspond consistently to higher non-compliance rates in checks performed across the E, in particular when related to imported products.

In 2022, Poland received two priority actions related to upgrading administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of instances of non-compliance and was invited to devise and implement strategies to enforce the REACH and CLP Regulations. In the absence of reporting since 2022, no progress has been shown and this priority action remains valid in 2025, partly because of the experience with the REF-8 project.

2025 priority actions

- Upgrade the administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of non-compliance.
- Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REF projects.
- Increase customs checks and checks of products sold online with regard to compliance with chemicals legislation.

4. Climate action

The impacts of climate change have continued to increase in recent years, inflicting damage and suffering in the EU and around the world. Globally, 2023 was the hottest year on record, while Europe has been warming twice as quickly as the global average, and is now the fastest-warming continent. The frequency and severity of extreme climate events are also increasing. Against this backdrop, the EU has demonstrated its determination to implement the European Green Deal and to become climate neutral and resilient by 2050, ensuring sustainable competitiveness and supporting EU industry in the net-zero transition. The European Climate Law is the EU's response to the need for action. It sets the objective of achieving climate neutrality by 2050 and a midterm target of a reduction in GHG emissions of at least 55 % by 2030, and outlines the adaptation efforts necessary to adjust to climate change's present and future impacts. Almost all the 'Fit for 55' proposals set out in the European Green Deal have been agreed in law, and the European Commission recommended a new intermediate climate target of a 90 % reduction in emissions by 2040. In 2024, the Member States submitted updated national energy and climate plans for 2021–2030, reflecting the increased ambition of the revised EU legislation. In 2024, the European Commission also released, jointly with the EEA, the first-ever European climate risk assessment.

Over the last three decades, since 1990, the EU has achieved steady decreases in its emissions, reaching a running total in 2022 of – 32.5 % ([127]). However, the EU and its Member States need to step up their implementation efforts and accelerate emissions reduction to stay on track to reach their targets of a 55 % reduction in net GHG emissions by 2030 and climate neutrality by 2050. Between 1990 and 2022, net GHG emissions of Poland decreased by 23%, making it one of the countries with below-average decrease.

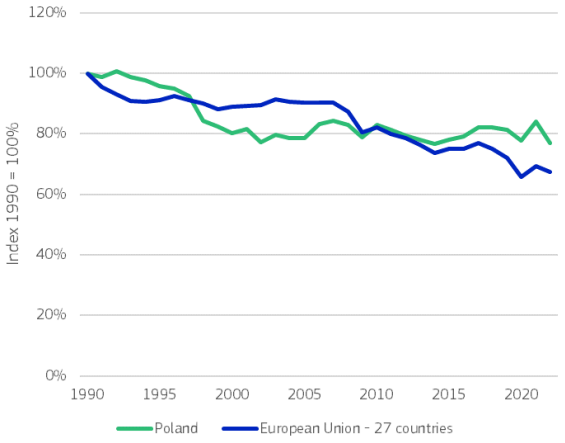
The 'Fit for 55' legislative package reflects the need to speed up the green transition. It includes (i) strengthening and expanding the EU emissions trading system (ETS), with the creation of a new, second, ETS for transport and buildings together with a dedicated Social Climate Fund to help citizens during the transition; (ii) increasing targets under the effort sharing regulation; and (iii) a revised regulation for Land Use, Land Use Change and Forestry ([128]). The package has been fully adopted, and the Member States have been implementing the legislation.

The key strategic document at the country level is the National Energy and Climate Plan (NECP) ([129]). Poland had not submitted the NECP by the end of March 2025. The legal deadline for the submission was in June 2024.

Poland has not submitted its Long-Term Strategy required by the Governance Regulation ([130]), the Commission therefore opened an infringement procedure against Poland on 29 September 2022 by sending a letter of formal notice. As a second step, on 16 November 2023, the Commission sent a reasoned opinion to Poland.

To minimise the impacts of climate policies on vulnerable people and sectors, Poland is using the Just Transition Fund, Modernisation Fund and will use Social Climate Fund from 2026 (for more information, see Chapter 5 Financing).

Figure 33: Total GHG emissions (excluding international aviation) (%), 1990–2022



The EU emissions trading system

The EU ETS is the key tool for reducing GHG emissions cost-effectively across all Member States. It is the world's biggest carbon market, covering around 40% of the EU's total GHG emissions from electricity and heat generation, the manufacturing industry, aviation within Europe ([131]) and, from 2024, also maritime transport.

([127]) EU net domestic emissions, including the land use, land-use change and forestry (LULUCF) sector and excluding international aviation.

([128]) A full overview of the Fit for 55 package is available at https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en.

([129]) More information about NECP is on the dedicated website https://energy.ec.europa.eu/topics/energy-strategy/national-energy-and-climate-plans-necps_en.

([130]) Article 15(1) of Regulation 2018/1999. Regulation - 2018/1999 - EN - EUR-Lex.

([131]) Flights between the Member States including departing flights to Norway, Iceland, Switzerland and the United Kingdom.

The system sets a limit or cap on the total amount of GHGs that can be emitted at the EU level. Within this limit, companies buy emissions allowances (one allowance gives the right to emit 1 t of CO_2 eq (carbon dioxide equivalent)), in auctions or through trading allowances with others. The cap is reduced annually to ensure that overall emissions in the sectors covered decrease over time.

In Poland, the emissions under the ETS decreased by 31% from 2005 to 2023.

GHG emissions covered by the ETS in Poland continue to be dominated by the power sector, which accounted for 71 % in 2023. This is significantly more than the EU average (57 %), underlining the importance of energy transformation in Poland to reduce exposure to carbon costs. In 2023, emissions from the power sector were 21 % lower than in 2019 and 35 % lower than in 2013. In 2023, Poland's industry emissions covered by the EU ETS came mostly from cement and lime production (25 %), industries classified as 'other' (30 %), and refineries (20 %), as well as from the metals industry (16 %) and chemicals production (10 %). Industry emissions have been increasing since 2013, except for a dip in 2020 due to the COVID-19 pandemic and reduced manufacturing capacity but declined in 2023. In 2023, industry emissions were 15 % higher than in 2013, albeit only 7 % higher than in 2019. Overall, in 2023, Poland's ETS emissions were 17 % lower than in 2019 and 26 % lower than in 2013.

From 2027, a new emissions trading system, called ETS2, for buildings, road transport and additional sectors (mainly industry not covered by the current ETS) will become fully operational ([132]). Member States should have notified full transposition of the provisions of the revised EU ETS Directive related to the new ETS2 into national law by 30 June 2024.

Poland did not communicate full transposition into national law by this deadline. Therefore, on 25 July 2024, the Commission opened an infringement procedure against Poland for its failure to fully transpose the provisions into national law. Poland had two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to take the infringement case further.

The Commission also opened infringement procedures against Poland on 25 January 2024 for its failure to fully transpose previous revisions of ETS Directive ([133]) into national law. Poland has since notified partial transposition of either one or both revisions to the Commission. In the absence of a complete transposition, the Commission may decide to take the infringement case further.

Effort sharing

The Effort Sharing Regulation (ESR) ([134]) covers GHG emissions from domestic transport (excluding CO_2 emissions from aviation), buildings, agriculture, small industry and waste. Emissions from these sectors account for around 60 % of the EU's domestic emissions. The regulation sets the EU-wide target to reduce emissions from the effort sharing sectors by 40 % by 2030 compared to 2005 levels. This overall target for the EU translates to binding national emission reduction targets for each Member State. Poland's target is –17.7%.

In addition to the 2030 targets, Member States have annual GHG emissions limits (annual emission allocations), reducing every year until 2030.

There is some flexibility to take account of annual fluctuations in emissions, by trading emissions and transfers from the ETS and LULUCF.

Based on historical emissions and the most updated projections, Poland will need to implement new measures and/or use available flexibilities to achieve its 2030 ESR target. Projected gap is 3.6 percentage points to the 2030 target.

The largest contributor is the domestic transport sector, which accounted for 35 % of all effort sharing emissions in 2022. Transport emissions are a very high concern for Poland, as they have increased by 91 % since 2005. Poland still has far to go in curbing this rise, and its uptake of electric vehicles is still at an early stage. At just 0.1 % in 2022, the share of battery electric vehicles in Poland's passenger car fleet is still very low (EU average is 1.2 %). However, in 2023, its 5 070 publicly accessible charging points provided a charging point for every 10 electric vehicles, in line with the EU average. Rail travel has decreased in the past decade, both for passengers (reaching 6 %, in line with the EU average) and for freight (21 %), making the split between road and rail transport more balanced than the EU average. 63 % of Poland's rail network is electrified (EU average: 56 %).

Buildings accounted for 24 % of all effort sharing emissions in 2022. Emissions have decreased by 16 %. Nevertheless, Poland needs to step up its efforts to improve the energy efficiency of buildings if it is to achieve a meaningful contribution to the 2030 reduction target for energy consumption in the sector. Final energy consumption in residential buildings increased by 2.4 % in 2022 as

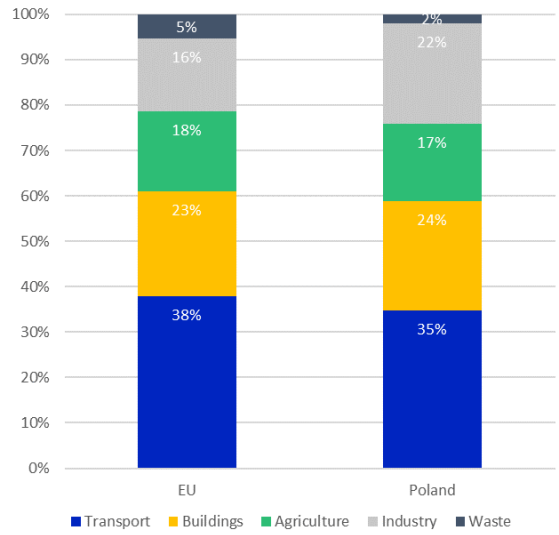
([132]) Directive (EU) 2023/959 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2023.130.01.0134.01.ENG).

([133]) Directive - 2023/959 - EN - EUR-Lex and Directive - 2023/958 - EN - EUR-Lex.

([134]) Regulation (EU) 2018/842 (https://eur-lex.europa.eu/eli/reg/2018/842).

compared to 2021, while the national long-term renovation strategy aims to reduce buildings' primary energy consumption by 4 % between 2018 and 2030.

Figure 34: Effort-sharing emissions by sector (%), 2022



Land use, land-use change and forestry

The Land Use, Land-Use Change and Forestry LULUCF sector plays a significant role in achieving the EU's climate neutrality goal. In the EU, this sector absorbs more GHGs than it emits, removing significant volumes of carbon from the atmosphere. Thus, it is the only sector with negative emissions.

Poland is facing significant challenges in enhancing the carbon-absorbing capacity of its land-use sector, as carbon removals have declined at a worrying speed in recent years.

Poland's target for 2030 is to enhance land removals by additional –3.3 Mt of CO_2 equivalent compared to the yearly average of the period 2016–2018. The latest available projections show a gap to target of 5.9 Mt of CO_2 equivalent in 2030. Therefore, Poland needs to apply additional measures to reach its 2030 target.

Adaptation to climate change

Halting all GHG emissions would still not prevent climate impacts that are already occurring. Therefore, adaptation to climate change is also a key component of climate policy.

Poland has one out of three region categories identified as a hotspots of climate risks most affected by climate change – low-lying coastal regions ([135]).

Poland is vulnerable to events linked to climate change, notably facing an increased risk of drought and flooding affecting agriculture and water management. Only 5–20 % of climate-related economic losses in Poland in 1980- 2020 were insured. Poland's protection gap for climate events remains significant, particularly for flooding.

Poland adopted its national adaptation strategy in 2013 but has never updated it. There are no regional or sectoral adaptation plans. Poland has taken steps to update its national adaptation strategy, develop its vulnerability assessment and implement actions to counteract water-related risks. Appropriate institutional mechanisms are crucial for climate adaptation. In this regard, Poland shows institutional weaknesses that hamper effective central coordination. Likewise, a legal framework with regularly updated targets and strategic objectives is missing. Moreover, there is considerable scope for integrating climate adaptation and public funding considerations into sectoral policies, for policy monitoring and for predicting climate risks.

The European Commission identified five priority actions in the 2022 EIR.

Emission intensity of energy mix remains an issue for Poland. The share of renewables and nuclear energy in energy mix is one of the lowest in the EU. Since 2022, Poland has adopted four Territorial Just Transition Plans (TJTPs) for the regions that face the biggest socio-economic challenges in phasing out coal and reducing CO2 emissions. Progress on the implementation of these plans is limited.

There is some progress in wind power development. Poland improved the legislation for installations of the onshore wind power. However, some significant hurdles in the permitting procedure remain.

There is some progress in energy system integration and grid investments and there are several ongoing projects. However, electricity grid remains a major bottleneck for the expansion of the renewable energy.

There is no progress regarding decarbonisation of transport.

Poland exhibits considerable manufacturing capacity for clean technologies and has great potential for further increases, notably in the battery and solar PV supply chain.

([135]) European Climate Risk Assessment (EUCRA). 2024. Available at European Climate Risk Assessment (europa.eu).

2025 priority action

- Submit the final national energy and climate plan (NECP) ([136]). Implement all polices and measures that are needed to achieve targets laid down in the Effort Sharing Regulation (ESR) and the Land Use and Land-Use Change and Forestry (LULUCF) Regulation.

([136]) The plan will be assessed and the assessment, providing more detailed priority actions, will be available on the Commission website: National energy and climate plans.

Part II: Enabling framework – implementation tools

5. Financing

The EU budget supports climate investment in Poland with significant amounts in 2021–2027, with revenues from the ETS also feeding into the national budget. During 2020–2022, Poland's revenues from auctioning reached EUR 13 727 million in total, with half of that spent on climate and energy.

In addition, the annual investment needed to meet its environmental objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems is estimated to be EUR 20.8 billion per year in Poland.

These four environmental areas currently receive total funding of around EUR 12.8 billion per year; thus, there is a gap of EUR 8 billion per year.

Of the annual environmental investment gap, EUR 3.7 billion concerns biodiversity and ecosystems, EUR 1.6 billion pollution prevention and control, EUR 1.5 billion water and EUR 1.3 billion the circular economy.

Climate finance landmarks

EU funding for climate action

The EU budget supports climate action in the EU-27 with EUR 657.8 billion in the 2021–2027 budgetary period across the various programmes and funds, representing an overall 34.3 % contribution level. Of this, cohesion policy provides EUR 120 billion (over half of it through ERDF), the recovery and resilience facility (RRF) EUR 275.7 billion and CAP EUR 145.9 billion ([137]).

In Poland, the EU cohesion policy (considering the EU contribution amount) provides EUR 26.9 billion for climate action in 2021–2027 (with 58 % of this via the ERDF), with a further EUR 321 million from the European Maritime, Fisheries and Aquaculture Fund ([138]).

The RRF contributes to climate finance in Poland with EUR 27.9 billion up to 2026, representing 46.6 % of the RRP ([139]).

The European Investment Bank (EIB) provided EUR 109.9 billion financing across the EU-27 between 2021 and mid-2024 to support energy, transport and industry projects that are aligned with the EU's climate objectives. Of this amount, EUR 8.9 billion was assigned to Poland in the reference period ([140]).

National financing, including EU emissions trading system revenues

Revenues from the auctioning of emission allowances under the EU ETS, which feed directly into national budgets, amounted to EUR 3 158 million in 2020, EUR 5 594 million in 2021 and EUR 4 976 million in 2022, in Poland, totalling EUR 13 727 million in the three-year period. In Poland, revenues are not earmarked – for example, projects have been reported for around 50 % of revenues each year ([141]).

From the remaining part of the EU ETS revenues that feed into the Innovation Fund and the Modernisation Fund, further support is available to climate action at the EU level.

It should be noted that investment in climate action also supports the environment and, therefore, the environmental investments described in the following sections cannot be regarded as entirely additional to climate investment ([142]).

Environmental financing and investments

This section describes Poland's investment needs, current financing and gaps as they relate to the four environmental objectives beyond climate objectives, namely tackling pollution, the circular economy and

([137]) European Commission, *Statement of Estimates of the European Commission – For the financial year 2025*, Publications Office of the European Union, Luxembourg, 2024, pp. 94–96, https://commission.europa.eu/document/download/7a0420e1-599e-4246-9131-ccb7d505d6d9_en?filename=DB2025-Statement-of-Estimates_1.pdf.

([138]) See the Cohesion Open Data Platform (https://cohesiondata.ec.europa.eu/).

([139]) European Commission datasets and the Recovery and Resilience Scoreboard (https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

([140]) A list of financed projects is provided by the EIB (https://www.eib.org/en/projects/loans/index.htm).

([141]) European Commission: Directorate-General for Climate Action, *Progress Report 2023 – Climate action*, Publications Office of the European Union, Luxembourg, 2023, https://climate.ec.europa.eu/news-your-voice/news/climate-action-progress-report-2023-2023-10-24_enhttps://climate.ec.europa.eu/news-your-voice/news/climate-action-progress-report-2023-2023-10-24_en.

([142]) NB: Indirect investments (from climate and other policies) in support of the environment are accounted for via the tracking.

waste, water protection and management, and biodiversity and ecosystems ([143]).

The environment overall

Investment needs

The overall environmental investment needs to be sufficient to enable Poland to meet its objectives in the areas of pollution prevention and control, the circular economy and waste, water protection and management, and biodiversity and ecosystems. The required investment is estimated to be EUR 20.8 billion per year (in 2022 prices).

A significant part of the estimated requirement, around EUR 6.3 billion per year, can be attributed to the need to support pollution prevention and control, EUR 5.2 billion a year to the circular economy, EUR 5 billion a year to biodiversity and ecosystems, and 4.3 billion a year to water (in 2022 prices).

Current investments

To implement the environmental investments needed, the available financing is estimated to currently reach an annual EUR 12.8 billion in Poland from EU and national sources combined (in 2022 prices).

Total environmental funding from the multiannual financial framework (MFF) is estimated to reach around EUR 22.6 billion for Poland in total, during 2021–2027 (or EUR 3.2 billion per year).

Table 1: Key environmental allocations from EU funds to Poland (million EUR), 2021–2027

Instrument	Allocations
Cohesion policy ERDF Cohesion Fund Just Transition Fund	**16 617.1** ([a]) 10 589.3 4 968.4 1 059.4
CAP European Agricultural Guarantee Fund European Agricultural Fund for Rural Development	**4 823.8** ([b]) 3 575.1 1 248.7
European Maritime, Fisheries and Aquaculture Fund	**278.2**
Other MFF sources	904.9 ([c])
RRF ([d]) (2021–2026)	**14 223**

([a]) European Commission, 2021-2027 cohesion policy (planned) allocations in *EU amount* excluding national co-financing, based on the tracking in the Common Provisions Regulation (CPR, 2021) Annex I. Please note potential data changes that may have arisen between the EIR preparation cut-off date (31 October 2024) and its publication date. Source and further information: https://cohesiondata.ec.europa.eu/2021-2027-Categorisation/2021-2027-Planned-finances-detailed-categorisation/hgyj-gyin/about_data.

([b]) Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP strategic plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435 6.12.2021, p. 1), Annex XI, https://eur-lex.europa.eu/eli/reg/2021/2115.

Note that 2021-2027 combines factual data for 2021 and 2022 and expenditure under the relevant specific objectives (SOs) of the CAP strategic plans from 2023, using the EU biodiversity tracking methodology (https://commission.europa.eu/system/files/2023-06/Biodiversity%20tracking%20methodology%20for%20each%20programme%202023.pdf). Source: European Commission.

([c]) Space Fund, Horizon Europe, financial instrument for the environment and the Connecting Europe Facility.

([d]) Outside the MFF. Note that the RRF applies a similar environmental tracking scheme (set in the RRF Regulation, Annex VI) as the EU's cohesion policy. RRF dataset version used: July 2024, prior to 2025 revisions. Data source: European Commission.

Poland, in addition to receiving EU funds earmarked specifically for it in 2021–2027, can also benefit from funding programmes that can be accessed at the EU level and that are open to all Member States. These include the LIFE programme (EUR 5.4 billion) ([144]), Horizon Europe

([143]) Research, development and innovation are accounted under each environmental objective. The financing needs, baselines and gaps estimates are based on the Directorate-General for Environment's internal analysis (of 2024). Throughout this chapter, specific references are provided to the most important data sources used.

([144]) https://cinea.ec.europa.eu/programmes/life_en.

(EUR 95.5 billion) ([145]), the Connecting Europe Facility (EUR 33.7 billion) ([146]) and the InvestEU programme ([147]).

Poland's RRP supports climate objectives through funding of EUR 27.9 billion (47 % of total), with an additional 3.1 % for the environment (EUR 1.83 billion).

The EIB provided around EUR 3.98 billion in environment-related financial contributions to Poland from 2021 to mid-2024, most of which, EUR 180.8 million (86 %), was in the area of sustainable energy, transport and industrial projects, which provides significant co-benefits to reducing air pollution, environmental noise and other pollution.

The EU's total national expenditure on environmental protection (operating plus capital expenditure) was EUR 298 billion in 2020 and EUR 321 billion in 2021, representing around 2.2 % of EU-27 GDP. In Poland, the total national environmental protection expenditure was EUR 14.8 billion in 2020 and EUR 14 billion in 2021, representing 2.8 % and 2.4 % of GDP, respectively.

Of the total environmental expenditure, the national capital expenditure (investment) on environmental protection amounted to EUR 54.5 billion in 2020 and EUR 59.9 billion in 2021 in the EU-27, representing around 0.4 % of the EU's GDP. In Poland, the national environmental protection investment reached EUR 2.6 billion in 2020, rising to EUR 2.7 billion in 2021, representing 0.5 % of GDP.

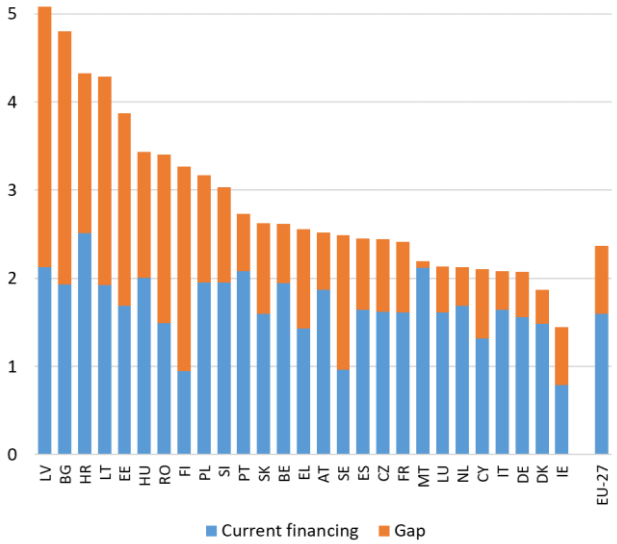
Split by institutional sector, 41 % of Poland's national environmental protection investment (capital expenditure) comes from the general government budget, with 16 % coming from specialist private-sector producers (of environmental protection services, such as waste and water companies) and 43 % from the business sector, whose environmental activities are usually ancillary to its main activities. At the EU level, 38 % of environmental protection investment comes from governments, 40 % from specialist private-sector producers and 22 % from the general business sector ([148]).

Poland's total financing for environmental investment reaches an estimated EUR 12.8 billion per year (in 2022 prices), including EU funding and national public and national private expenditure. Of the total, the share of EU fund (including EIB funds) reaches 43 %, with around 57 % national financing. The total public financing (EU plus national public) represents 66 % of the total.

The gap

To meet its four environmental objectives beyond climate change, the additional investment need over the current levels (i.e. the gap) reaches an estimated EUR 8 billion per year in Poland, representing around 1.22 % of the national GDP, being higher than the EU-average (0.77 %).

Figure 35: Environmental financing, needs and gaps per Member State (% of GDP)



Source: Analysis of Directorate-General for Environment.

The following table provides the distributions of Poland's environmental investment gap (expressed in various forms) by environmental objective.

Table 2: Summary of environmental investment gaps in Poland, per year, 2021–2027

Environmental objective	Investment gap, per year		
	Million EUR (2022 prices)	% of total	% of GDP
Pollution prevention and control	1 578	19.7	0.2

([145]) European Commission, Horizon Europe, https://research-and-innovation.ec.europa.eu/funding/funding-opportunities/funding-programmes-and-open-calls/horizon-europe_en.

([146]) The Connecting Europe Facility Transport part also includes EUR 11.3 billion transferred from the Cohesion Fund, of which 30 % will be made available, on a competitive basis, to all Member States eligible for the Cohesion Fund. The remaining 70 % will respect the national envelopes until 31 December 2023.

([147]) The InvestEU Fund is set to mobilise over EUR 372 billion of investment through an EU budget guarantee of EUR 26.2 billion to back the investment of financial partners such as the EIB group and others.

([148]) Eurostat, 'Environmental protection expenditure accounts', env_ac_epea.

Circular economy and waste	1 251	15.6	0.2
Water management and water industries	1 513	18.9	0.2
Biodiversity and ecosystems	3 669	45.8	0.6
Total	**8 011**	**100.0**	**1.2**

Source: Directorate-General for Environment analysis.

Pollution prevention and control

Investment needs

In pollution prevention and control, Poland's investment needs are estimated to reach EUR 6.3 billion per year (including baseline investments) in 2021–2027. Most of this, EUR 6.1 billion relates to air pollution control, to comply with the clean air requirements for the five main air pollutants under the NECD by 2030. The estimated needs to reduce environmental noise reach EUR 1 billion per year, most of which is delivered by the (same) sustainable energy and transport investments that also benefit clean air ([149]). Industrial site remediation requires an estimated EUR 121 million per year. Microplastics pollution and the chemicals strategy require around EUR 70–90 million per year (each) ([150]).

Current investments

The current investment levels supporting pollution prevention and control reach an estimated EUR 4.8 billion per year in Poland in 2021–2027. Most of the financing concerns clean air (EUR 4.3 billion per year). Protection from environmental noise receive around EUR 1.3 billion per year, with a further EUR 111 million for site remediation.

In Poland, the EU MFF provides an estimated 29 % of the clean air financing (mostly via cohesion policy), with a further 37 % from the RRF, adding up to 67 % of the total. EIB financing contributes 10 % and national sources reach 24 % ([151]).

The gap

To meet its environmental objectives concerning pollution prevention and control (towards zero pollution), Poland needs to provide an additional EUR 1.6 billion per year (0.24 % of GDP), mostly related to clean air and noise. The adequate implementation of the NECP with the investments included for sustainable energy and transport would largely deliver this, while in many Member States additional measures and investments may be required to comply with the ammonia reduction requirements.

According to the latest (2023) NAPCP review report ([152]), Poland complied with ammonia reduction requirements in 2020 and 2021 (while missed those for NMVOC and $PM_{2.5}$), while it is not at risk of non-compliance with the NECD's 2030 emission reduction commitments, based on the policies and measures in its NAPCP that takes into account climate, energy and CAP plans and financing baselines.

Circular economy and waste

Investment needs

Poland's investment needs in circular economy and waste reach an EUR 5.2 billion per year (including baseline investments). Most of this, around EUR 4.8 billion per year, relates to circular economy measures in the mobility, food and built environment systems, with a further EUR 0.4 billion necessary for waste management (municipal and packaging waste), covering waste collection, biowaste treatment, recycling reprocessors, waste-sorting facilities, and digitalisation of the waste registry. The amount for waste excludes the investments needed for the uptake of circularity and waste prevention across the economy ([153]).

([149]) 2021 Phenomena project assessment (https://op.europa.eu/en/publication-detail/-/publication/f4cd7465-a95d-11eb-9585-01aa75ed71a1) and the Commission's 2023 Environmental Noise Directive implementation report (https://environment.ec.europa.eu/system/files/2023-03/COM_2023_139_1_EN_ACT_part1_v3.pdf).

([150]) European Commission, *Third Clean Air Outlook*, Brussels, 2022, https://environment.ec.europa.eu/topics/air/clean-air-outlook_en. See also the impact assessment for the revision of the AAQD, available from the Commission web page on the proposed revision (https://environment.ec.europa.eu/publications/revision-eu-ambient-air-quality-legislation_en).

([151]) Through the tracking of EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat). Note that the bulk of clean air financing is provided as a contribution from climate (energy and transport) measures, as per the tracking schemes in the Common Provisions Regulation Annex I and the RRF Regulation Annex VI. Further information on clean air tracking: https://commission.europa.eu/document/download/0a80484e-2409-4749-94c6-3b23bc6bae8f_en?filename=Clean%20air%20methodology_0.pdf

([152]) European Commission, 'National air pollution control programmes and projections', European Commission website, https://environment.ec.europa.eu/topics/air/reducing-emissions-air-pollutants/national-air-pollution-control-programmes-and-projections_en.

([153]) See Systemiq and Ellen MacArthur Foundation, *Achieving 'Growth Within'*, 2017, https://www.ellenmacarthurfoundation.org/achieving-growth-within; and European Commission: Directorate-General for Environment, *Study on investment needs in the waste sector and on the financing of municipal waste management in Member States*, Publications Office of the European Union, Luxembourg, 2019, https://op.europa.eu/en/publication-detail/-/publication/4d5f8355-bcad-11e9-9d01-01aa75ed71a1.

Current investments

Circular economy investments across the economy reach around EUR 3.8 billion per year in Poland in 2021-2027, with a further EUR 0.1 billion provided for waste management that does not constitute circular economy.

Around 2.8 % of this combined financing for circularity and waste comes from the EU MFF, with a further 0.6 % contribution from the RRF, adding up to 3.4 % of the total. EIB loans identified in support of circularity and waste represent 0.4 % of the total. The share of national sources is absolutely overwhelming, reaching 96 % of the total financing ([154]).

The gap

To meet its environmental objectives concerning the circular economy and waste, Poland needs to increase circular economy investments by an estimated EUR 979 million per year, with an additional EUR 272 million concerning waste management action, not belonging to circular economy. Combined, this amounts to EUR 1 251 million per year, representing 0.19 % of Poland's GDP.

Of the circular economy gap, EUR 256 million relates to recent initiatives, such as the eco-design for sustainable products, packaging and packaging waste, labelling and digital tools, CRM recycling, and measures proposed under the amendment of the Waste Framework Directive, and EUR 723 million constitutes further investment need to unlock Poland's circular economy potential.

Water protection and management

Investment needs

The annual water investment needs reach an estimated EUR 4.3 billion (in 2022 prices) in 2021-2027 in Poland. This comprises investment needs both for the water industry and for the protection and the management of water. Of the total annual need, EUR 2.4 billion relates to the management of wastewater (also including additional costs associated with the revised UWWTD). A further EUR 1.5 billion is necessary for drinking water-related investments and around EUR 435 million for the protection and management of water ([155]).

Current investments

Water investments in Poland are estimated to be around EUR 2.8 billion per year (in 2022 prices) in 2021–2027. Of this, EUR 1.3 billion supports wastewater management, EUR 1.2 billion drinking water and around EUR 0.3 billion the other aspects of the Water Framework Directive (water management and protection).

Of the total financing, 15.9 % is provided by the EU MFF (mostly through cohesion policy), with a further 3.2 % support from the RRF, reaching 19.1 % combined. EIB financing is around 2.2 % of the total, while the bulk of financing comes from national sources (79 %) ([156]).

The gap

To meet the various environmental targets under the Water Framework Directive and the Floods Directive, Poland's water investment gap reaches EUR 1.5 b million per year (0.23 % of GDP), with EUR 1.1 billion linked to wastewater measures. Drinking water measures require an additional EUR 321 million per year and the other aspects of the Water Framework Directive around EUR 103 million per year over the existing levels of financing.

Biodiversity and ecosystems

Investment needs

The investment needs for biodiversity and ecosystems are estimated to be EUR 5 billion per year (in 2022 prices) in Poland in 2021–2027. This includes the following financing needs:

- Poland's prioritised action framework ([157]), concerning the Natura 2000 areas: EUR 1 293 million per year (mostly running costs);
- additional BDS costs ([158]): EUR 2 392 million per year on top of the prioritised action framework;
- sustainable soil management costs ([159]): EUR 1.3 billion per year.

([154]) Waste management and circular economy expenditure tracking in the EU funds, EIB projects and in the national expenditure (Eurostat). Datasets: EPEA accounts (env_epi) and circular economy private investments (cei_cie012).

([155]) See European Commission, 'Estimating investment needs and financing capacities for water-related investment in EU Member States', 28 May 2020, https://commission.europa.eu/news/estimating-investment-needs-and-financing-capacities-water-related-investment-eu-member-states-2020-05-28_en; and OECD, *Financing Water Supply, Sanitation and flood Protection: Challenges in EU Member States and policy options*, OECD Publishing, Paris, 2020, https://www.oecd-ilibrary.org/environment/financing-water-supply-sanitation-and-flood-protection_6893cdac-en.

([156]) Water investment levels are estimated through tracking EU funds, EIB projects and national expenditure (EPEA accounts, Eurostat).

([157]) European Commission, 'Financing Natura 2000 – Prioritised action frameworks', European Commission website, https://environment.ec.europa.eu/topics/nature-and-biodiversity/natura-2000/financing-natura-2000_en.

([158]) European Commission: Directorate-General for Environment, *Biodiversity Financing and Tracking – Final report*, Publications Office of the European Union, Luxembourg, 2022, https://op.europa.eu/en/publication-detail/-/publication/793eb6ec-dbd6-11ec-a534-01aa75ed71a1/language-en.

([159]) See Proposal for a directive of the European Parliament and of the Council on soil monitoring and resilience (Soil Monitoring Law)

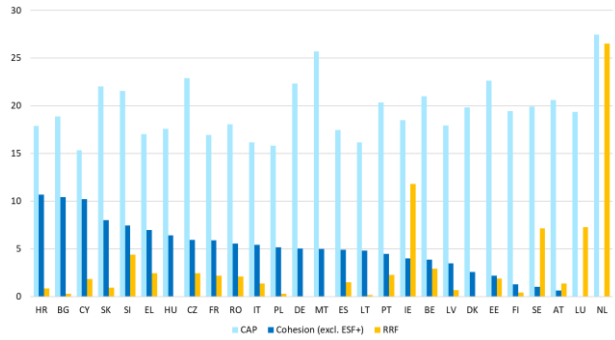
Current investments

The current level of biodiversity financing is estimated to be EUR 1.3 billion per year (in 2022 prices) in 2021–2027. 71 % of this is considered direct financing to biodiversity and ecosystems, with a 100 % coefficient in the tracking schemes.

4 % of the total financing is estimated to come from EU cohesion policy, 49.5 % from the CAP, 4 % from Horizon Europe, and around 1.5 % from LIFE and 2 % from the European Maritime, Fisheries and Aquaculture Fund. The EU MFF altogether accounts for 82 % of the financing and the RRF for 1.7 %, adding up to a total of 83.4 % from the EU budget. The rest, 17 %, comes from national sources ([160]).

Poland is the Member State with the second-lowest share of biodiversity financing programmed under CAP: 15.8 % of its CAP budget. Moreover, only 5.1 % of cohesion policy funds (disregarding ESF+) in 2021–2027, and 0.3 % RRF funds have been programmed for investments in biodiversity in Poland (see Figure 36).

Figure 36: 2021–2027 contributions to biodiversity from the main EU instruments per Member State (% of policy total)



NB: ESF+, European Social Fund Plus.

The gap

To meet the environmental objectives concerning the protection and restoration of biodiversity and ecosystems and other relevant cross-cutting measures, Poland's investment gap is estimated to be around EUR 3.7 billion per year, corresponding to 0.6 % of its GDP.

Public financial management

Green budgeting practices

Green budgeting refers to the use of budgetary tools to achieve climate and environmental goals. Some Member States already use green budgeting tools for identifying and tracking green expenditures and/or revenues ([161]). Green budgeting practices provide increased transparency on the environmental implications of budgetary policies.

The Commission has developed a non-mandatory green budgeting reference framework that brings together methodologies for assessing the impacts of budgets on climate and environmental goals ([162]).

To help Member States develop national green budgeting and thereby improve policy coherence and support the green transition, the Commission facilitated a technical support instrument (TSI) project on green budgeting from 2021 to 2024 ([163]), in which Poland participated.

Beyond green budgeting, to improve policy outcomes, the Commission has also drawn up climate-proofing and sustainability-proofing guidance ([164]) as tools to assess project eligibility and compliance with environmental legislation and criteria.

Green taxation and tax reform

Total environmental taxes amounted to EUR 18.3 billion in Poland in 2022, representing 2.8 % of its GDP (EU average: 2.0 %). Energy taxes formed the largest component of environmental taxes, accounting for 2.6 % of GDP, which is higher than the EU average of 1.6 %. Transport taxes, at 0.2 % of GDP, were under the EU average (0.4 %), while taxes on pollution and resources, at 0.09 % were slightly above the EU average (0.08 %). In 2022, environmental taxes in Poland accounted for 8.1 % of total revenues from

COM(2023) 416 final of 5 July 2023, https://environment.ec.europa.eu/publications/proposal-directive-soil-monitoring-and-resilience_en.

([160]) Based on biodiversity tracking in the EU budget (https://circabc.europa.eu/ui/group/3f466d71-92a7-49eb-9c63-6cb0fadf29dc/library/8e44293a-d97f-496d-8769-50365780acde), and national expenditure into biodiversity from the Classification of the Functions of Government accounts.

([161]) European Commission, *Green Budgeting in the EU. Key Insights from the 2023 European Commission Survey of Green Budgeting Practices*, 2023, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/national-fiscal-frameworks-eu-member-states/green-budgeting-eu_en#:~:text=European%20Commission%20Green%20Budgeting%20Survey%C2%A0.

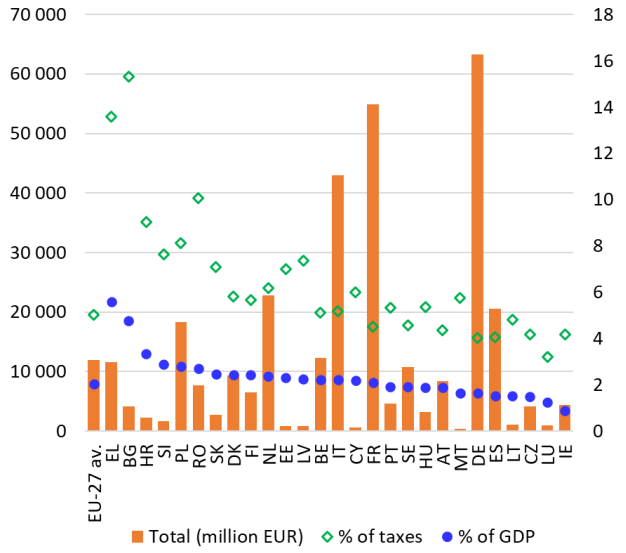
([162]) European Commission, 'European Union green budgeting reference framework', 2022, https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/green-budgeting-eu_en.

([163]) https://reform-support.ec.europa.eu/what-we-do/revenue-administration-and-public-financial-management/supporting-implementation-green-budgeting-practices-eu_en.

([164]) Commission notice – Technical guidance on the climate proofing of infrastructure in the period 2021–2027 (OJ C 373, 16.09.2021, p. 1), https://op.europa.eu/en/publication-detail/-/publication/23a24b21-16d0-11ec-b4fe-01aa75ed71a1/language-en.

taxes and social security contributions (above the EU average of 5.0 %) ([165]).

Figure 37: Environmental taxes per Member State, 2022



The European Green Deal emphasises the role of well-designed tax reforms (e.g. shifts from taxing labour to taxing pollution) to boost economic growth and resilience, and to foster a fairer society and a just transition through the right price signals. The Green Deal promotes the 'polluter-pays principle', which makes polluters bear the costs to prevent, control and remedy pollution.

According to a 2024 study ([166]), Poland applies emission charges (for emission to water and air), product charges (batteries, electronics, plastic, tyres) and user charges (e.g. for water and mineral abstraction) to discourage environmentally harmful activities and behaviours.

Green bonds and sustainable bonds

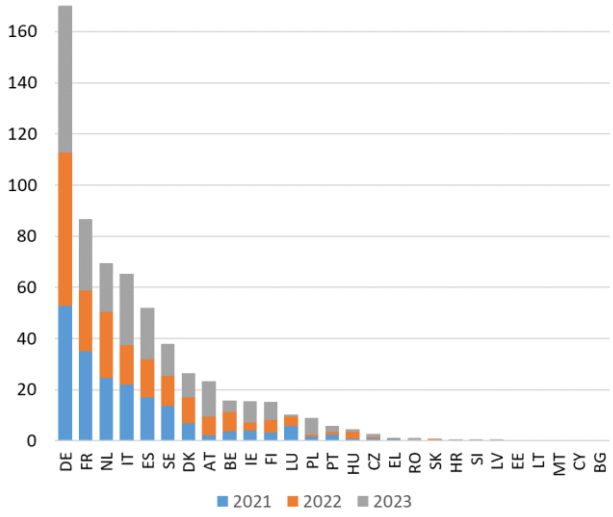
In 2023, the total value of green bonds issued by Member States was USD 245 billion (EUR 227 billion), up from USD 234 billion (EUR 198 billion) in 2021.

During 2021–2023 combined, Poland issued green bonds worth USD 9.7 billion (EUR 8.2 billion). Of this, the issuance in 2023 amounted to USD 7 billion (EUR 6.5 billion) ([167]).

During 2014–2023, 83 % of the green bonds issued by European countries (excluding supranational entities) served objectives in energy, buildings, or transport, while 5 % supported objectives in water, 5.1 % related to land use (with links to nature and ecosystems) and 3.8 % applied to waste management. By 2023, the combined share of energy, buildings and transport had decreased to 73 %, the shares of waste management and land use had increased (to 5.9 % and 8.4 %, respectively), and the share of water had remained around 5 %.

In 2021–2023, 31.7 % of the European green bonds (excluding supranational issuances) were issued by financial corporates, 29.1 % by sovereign governments and 23.1 % by non-financial corporates. 8.3 % of the issuances was linked to government-backed entities, 6.4 % to development banks and 1.4 % to local governments.

Figure 38: Value of green bonds issued per Member State (billion EUR), 2021, 2022 and 2023



Data source: Climatebonds.net, with some additional data from national sources (e.g. Croatia, Slovenia).

Environmentally harmful subsidies

Addressing and phasing out environmentally harmful subsidies, in particular fossil fuel subsidies (FFS), is a further step towards achieving the eighth environment action programme objectives and the enabling conditions ([168]). FFS are costly for public budgets and make it difficult to achieve European Green Deal objectives.

The overall downward trend of FFS mentioned in past EIRs was disrupted from 2022, due to the European response

([165]) Eurostat, 'Environmental taxes accounts', env_eta.

([166]) European Commission: Directorate-General for Environment, *Candidates for Taxing Environmental Bads at National Level*, Publications Office of the European Union, Luxembourg, 2024, Annex 2, https://op.europa.eu/en/publication-detail/-/publication/35c1bbdf-2931-11ef-9290-01aa75ed71a1/language-en.

([167]) Climate bonds initiative (https://www.climatebonds.net/). NB. Additionally (and not included in this), national sources indicated EUR 544.8 million issuance for Croatia, in 2022-2023, and a slightly higher amount for Slovenia (+0.27 billion) during 2021-2023 in total.

([168]) Article 3(h) and 3(v) of the eighth environment action programme.

to the 2021 energy crisis and subsequent increase in energy prices.

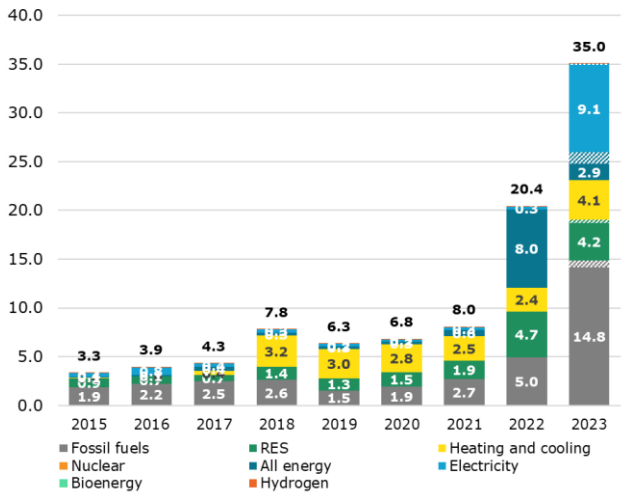
As a direct consequence, annual FFS in the EU have increased to EUR 103 billion in 2023 from EUR 57 billion in 2020. From 2021 to 2023, there was a marked increase in annual FFS of 72 % in the EU ([169]).

For the majority of the Member States (16), the year 2022 saw a peak in the amount of overall FFS. A decline was then observed in 2023 ([170]). In particular, FFS for coal and lignite, natural gas and oil increased in 2022, and a strong increase was observed for natural gas subsidies.

In Poland, the energy subsidies showed an increasing trend between 2015 and 2021, followed by rapid annual growth in 2022 and 2023. FFS ranged from EUR 1.5 billion to EUR 2.7 billion per year between 2015 and 2021, while they reached EUR 5 billion in 2022 and EUR 14.8 billion in 2023.

As a share of GDP, FFS in 2022 ranged from 1.8 % in Croatia to less than 0.1 % in Denmark and Sweden. Poland's value reached 0.8 %, equal to the EU average (0.8 %) ([171]).

Figure 39: Energy subsidies by energy carrier (billion EUR), 2015–2023



NB: RES, renewable energy source.

Source: analysis of Directorate-General Energy

The 2022 EIR included the following recommendations for Poland.

- Poland should devise an environmental financing strategy to maximise opportunities for closing environmental implementation gaps, bringing together all relevant administrative levels.
- Poland should ensure an increased level of financing for the environment (both from EU and private sources) to cover the high level of investment needs across the environmental objectives and to prevent likely financing gaps from leading to investment gaps.

The overall environmental investment gap has decreased since the 2022 EIR, and has now reached around 1.2 % of GDP, while still being above the EU average.

2025 priority action

Recognising certain developments and the fact that the investment gap is above the average, the previous recommendation is maintained, and further explained.

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmentally harmful subsidies), EU funding and private funding to help close the investment gap.

([169]) European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025). https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en

([170]) 16 Member States: BE, EE, IE, EL, ES, FR, HR, IT, CY, LT, HU, NL, AT, PT, RO and SE.

([171]) European Commission, 2024 Report on Energy Subsidies in the European Union, COM(2025). https://ec.europa.eu/transparency/documents-register/detail?ref=COM(2025)17&lang=en

6. Environmental governance

Information, public participation and access to justice

Citizens can more effectively protect the environment if they rely on the three 'pillars' of the Aarhus Convention: (i) access to information, (ii) public participation in decision-making and (iii) access to justice in environmental matters. It is of crucial importance to public authorities, the public and businesses that environmental information is shared efficiently and effectively ([172]). Public participation allows authorities to make decisions that take public concerns into account. Access to justice is a set of guarantees that allows citizens and NGOs to use national courts to protect the environment, safeguard the rights of citizens and ensure accountability of authorities ([173]). It includes the right to bring legal challenges ('legal standing') ([174]).

Environmental information

This section focuses on the implementation of the Infrastructure for Spatial Information in the European Community (Inspire) Directive. The Inspire Directive aims to set up a European spatial-data infrastructure for sharing environmental spatial information between public authorities across Europe. It is expected that this will help policymaking across boundaries and facilitate public access to this information. Geographic information is needed for good governance at all levels and should be readily and transparently available.

Poland's performance in implementing the Inspire Directive is substantial and has been reviewed based on its 2023 country fiche ([175]) (see Table 3).

Table 3: Poland dashboard on the implementation of the Inspire Directive, 2016–2023 ([176])

	2016	2023
Effective coordination and data sharing		
Ensure effective coordination	🟩	🟩
Data sharing without obstacle	🟩	🟩
Inspire performance indicators		
(i) Conformity of metadata	🟩	🟩
(ii) Conformity of spatial datasets	🟨	🟨
(iii) Accessibility of spatial datasets through view and download services	🟥	🟨
(iv) Conformity of network services	🟨	🟩

Legend

🟩 Implementation of this provision is well advanced or (nearly) completed. Outstanding issues are minor and can be addressed easily. Percentage > 89 %

🟨 Implementation of this provision has started and made some or substantial progress but is still not close to being completed. Percentage = 31–89 %

🟥 Implementation of this provision is falling significantly behind. Serious efforts are necessary to close the implementation gap. Percentage < 31 %

Source: European Commission, 'Poland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/poland_en.

In 2022, Poland received a priority action on the need to make spatial data more widely accessible and prioritise the environmental datasets ([177]). Poland has

([172]) The Aarhus Convention (https://unece.org/environment-policy/public-participation/aarhus-convention/text), the Access to Environmental Information Directive (Directive 2003/4/EC) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003L0004) and the Inspire Directive (Directive 2007/2/EC) (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32007L0002) together create a legal foundation for the sharing of environmental information between public authorities and with the public.

([173]) These guarantees are explained in the European Commission's 2017 notice on access to justice in environmental matters (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0818(02)) and a related 2018 citizen's guide (https://op.europa.eu/en/publication-detail/-/publication/2b362f0a-bfe4-11e8-99ee-01aa75ed71a1/language-en/format-PDF).

([174]) This EIR focuses on the means used by Member States to guarantee rights of access to justice and legal standing and to overcome other major barriers to bringing cases on environmental protection.

([175]) European Commission, 'Poland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/poland_en; European Commission, 'High-value datasets', https://inspire-geoportal.ec.europa.eu/srv/eng/catalog.search#/hvdshome; European Commission, 'Indicators in support of Commission Decision (EU) 2019/1372 implementing Directive 2007/2/EC (Inspire) as regards to monitoring and reporting – Poland', https://inspire-geoportal.ec.europa.eu/mr/mr2023_details.html?country=pl.

([176]) European Commission, 'Poland', Inspire Knowledge Base, https://knowledge-base.inspire.ec.europa.eu/poland_en.

([177]) European Commission's list of high-value spatial datasets (https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx).

made good progress on improving the accessibility of spatial data, but more efforts are needed. Therefore, the 2022 priority action is repeated.

Public participation

Public involvement at both the planning and the project phase maximises transparency and social acceptance of programmes and projects. Consultation with the public (including NGOs) and environmental, local and regional authorities is a key feature of an effective impact assessment procedure. Such consultation also provides an opportunity for public authorities and project promoters to engage with the public actively and meaningfully by making information on the likely significant effects widely available. If carried out with due diligence and taking into consideration useful public input, this process leads to better-informed decision-making and can promote public acceptance. Making information available increases stakeholder involvement, thus lessening resistance and preventing (or minimising) litigation. On the other hand, it is paramount that the procedure is effective.

This section examines how public involvement and transparency are ensured under two instruments, namely the Environmental Impact Assessment (EIA) Directive ([178]) and the Strategic Environmental Assessment (SEA) Directive ([179]).

EU law provides for a flexible framework concerning EIAs. The aim of this framework is to ensure the application of the necessary environmental safeguards, while enabling speedy approval of projects. The Commission has contributed to simplifying and accelerating permitting for renewable energy projects and continues to support the Member States in this regard([180]). Poland has not yet taken steps aiming to accelerate permit-issuing procedures taking advantages of the broad flexibilities offered by the EU legal framework, such as the establishment of one-stop shops and accelerated short deadlines for issuing permits for renewable energy projects.

The average speed in the EU for issuing permits involving an EIA procedure is 20.6 months, with a minimum duration of 11.4 months and a maximum duration of 75.7 months ([181]). The duration of each step in an EIA process (screening, scoping, EIA report, public consultation, reasoned conclusion, development consent) varies considerably between Member States and projects. The available data for Poland do not cover all the steps of the EIA to draw overall conclusions. Effective use of EU procedures can positively influence the timely approval of activities underpinning the decarbonisation of the economy on the way to net zero by 2050.

A new report is not yet available on the application and effectiveness of the SEA Directive in the EU. Nevertheless, a support study has been published with information by Member State ([182]).

Polish provisions transposing the EIA and SEA Directives into national law require the general public to be informed, including via electronic tools, about the initiation of a public participation procedure within an EIA or SEA. The public also needs to be informed about the practical arrangements for participating (when and how to get access to the documentation available, when and how to submit comments, etc.). After a decision preceded by an EIA is made, it must be published, including online. No statistics on the level of public participation are available. The situation in this regard has not changed since the 2019 EIR.

The 2019 EIR recommended that Poland facilitate public participation in implementing EU environmental legislation. Since 2019, Poland has only made some progress on this issue. Therefore, this priority action is reiterated.

Access to justice

Access to justice, guaranteed by Article 19(1) of the Treaty on European Union and Article 47 of the EU

([178]) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1), https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32011L0092.

([179]) Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30), https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32001L0042.

([180]) Commission Staff Working Document (SWD/2022/0149 final), 18 May 2022, (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022SC0149&qid=1653034229953).

([181]) European Commission: Directorate-General for Environment, *Collection of information and data on the implementation of the revised Environmental Impact Assessment (EIA) Directive (2011/92/EU) as amended by 2014/52/EU)*, Publications Office of the European Union, Luxembourg, 2024, Tables 5 and 6, https://op.europa.eu/en/publication-detail/-/publication/8349a857-2936-11ef-9290-01aa75ed71a1/, tables 5 and 6.

([182]) European Commission: Directorate-General for Environment, Lundberg, P., McNeill, A., McGuinn, J., Cantarelli, A. et al., *Study supporting the preparation of the report on the application and effectiveness of the SEA Directive (Directive 2001/42/EC) – Final study*, Publications Office of the European Union, 2025, https://data.europa.eu/doi/10.2779/1615072

Charter of Fundamental Rights, is a fundamental right and part of the democratic process. It is vital to ensure the full application of EU law in all Member States and the legal protection of the rights of individuals, including in environmental matters. Access to justice is essential to enable judicial review of the decisions of public authorities and to allow the correction of any wrongdoing committed by these authorities.

This section provides a snapshot of the state of play of access to courts by the public, particularly when it comes to challenging plans, or the non-adoption of plans, under EU law, in the areas of water, waste, air quality and noise, irrespective of the form of the legal act (i.e. regulatory act or administrative decision).

As outlined in the 2022 EIR, Polish law allows individuals who can prove that they have a legal interest or right, and recognised NGOs, to challenge individual decisions relating to the environment before the administrative authorities and the courts.

However, access to justice beyond individual decisions is not consistently guaranteed. For example, negative screening decisions from EIAs require the prior participation of applicants.

Access to a review procedure for plans or programmes adopted as regulations (*rozporządzenie*), such as RBMPs, is extremely limited. Polish law does not provide a mechanism for NGOs or individuals to challenge such plans or programmes.

Similarly, access to a review procedure for plans or programmes adopted as local acts, such as air quality plans, is limited. To establish standing, Polish law requires the establishment of an infringement of a legal interest or a right. However, according to the case-law of Poland, no such infringement can be established as regards environmental plans or programmes, which create obligations only for authorities that are responsible for the implementation of the measures listed in the plan or a programme. As such, plans and programmes adopted as local acts cannot in practice be challenged by members of the public concerned.

To address this non-compliance, the Commission opened an infringement case, which covers a lack of standing for the public concerned to challenge air quality plans adopted under the AAQD. In September 2022, the Commission sent a reasoned opinion but, with a lack of any changes to the law since then, the Polish system remains non-compliant. Poland should amend the necessary provisions as soon as possible with regard to all environmental plans and programmes.

As mentioned in previous sections, Poland was also condemned by the Court of Justice in the ruling of 2 March 2023 in case C-432/21 for lack of guaranteed access to justice as regards forest management. The Commission notes that Poland is currently working on the necessary amendments to the law, but these steps should be accelerated.

In 2022, a priority action was directed at Poland to (i) further enhance access to courts for the concerned public in challenging decisions, acts or omissions; and (ii) better inform the public about their access to justice rights. There has been no progress.

2025 priority actions

- Make spatial data more widely accessible and prioritise environmental datasets in implementing the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation ([183]).
- Ensure correct transposition of the revised EIA Directive.
- Ensure that relevant information on EIA and SEA procedures (including on public participation opportunities and on the publication of final decisions) is electronically accessible in a timely manner, through at least a central portal or easily accessible points, at the appropriate administrative level.
- Improve access to courts in national environmental cases by the public concerned and eliminate practical barriers, such as length of proceedings and excessive costs in some Member States.

([183]) European Commission's list of high-value spatial datasets (https://github.com/INSPIRE-MIF/need-driven-data-prioritisation/blob/main/documents/eReporting_PriorityDataList_V2.1_final_20201008.xlsx).

Compliance assurance

Environmental compliance assurance covers all work undertaken by public authorities to ensure that industries, farmers and others fulfil their obligations to protect water, air and nature, to manage waste ([184]) and to remedy any environmental damage. It includes measures such as (i) compliance promotion, (ii) compliance monitoring (i.e. inspections and other checks), (iii) enforcement, that is steps taken to stop breaches and impose sanctions, and (iv) ensuring damage prevention and remediation in line with the polluter-pays principle.

Compliance promotion, monitoring and enforcement

Non-compliance with environmental obligations may occur for different reasons, including poor understanding or lack of acceptance of the rules, opportunism or even criminality. Compliance promotion activities help duty-holders to comply by providing information, guidance and other support. This is particularly important in areas where new and complex legislation is put in place.

When inspections and other control activities identify problems, a range of responses may be appropriate, including the use of administrative and criminal enforcement tools.

As mentioned in the 2022 EIR, statistics on environmental crimes in Poland are available for the number of proceedings initiated, number of crimes stated and number of crimes for which the perpetrator was found, via the website of the Polish police force ([185]).

It appears that since the 2022 EIR Poland has strengthened its approach to tackling environmental crime. Notably, the government introduced strict penalties for environmental offences, targeting both natural and legal persons.

Regarding statistics on environmental crime and convictions, it appears that Poland's statistics office ([186]) regularly publishes general crime statistics, but specific and accessible data on recent environmental crime convictions are not yet centrally published. Local sources may occasionally publish data on specific cases, but a consolidated, up-to-date national source for conviction outcomes and penalties remains unavailable.

In November 2023, a regional conference dedicated to strengthening the fight against crime affecting the environment was held, which representatives from Albania, Bosnia and Herzegovina, Bulgaria, Croatia, France, Greece, Kosovo, Montenegro, North Macedonia, Serbia, Slovakia, Slovenia, Poland and Romania attended ([187]).

The 2022 EIR recommended that Poland (i) provide and actively distributes information to help farmers meet their obligations as regards Natura 2000; (ii) provide more online information on inspection plans, the number of inspections actually carried out and reports on the inspections. Concerning compliance promotion, monitoring and criminal and administrative enforcement, the 2022 priority actions are not assessed here due to a lack of systematic information. Similarly, the Commission is not aware of whether information is easily available online at the national level to farmers regarding compliance with the Nitrates and Nature Directives, and hence the 2022 priority action is not assessed.

Between 15 May 2022 and 31 December 2024, the Commission received 52 complaints relating to the environment in Poland, the fifth highest number of complaints for that period among all Member States, although in terms of complaints per million inhabitants the amount is 1.41, well below the EU average of 3.2 (figures 40 and 41). Over half of these complaints concerned alleged breaches of the Nature Directives, while another significant proportion concerned environmental impact assessment issues.

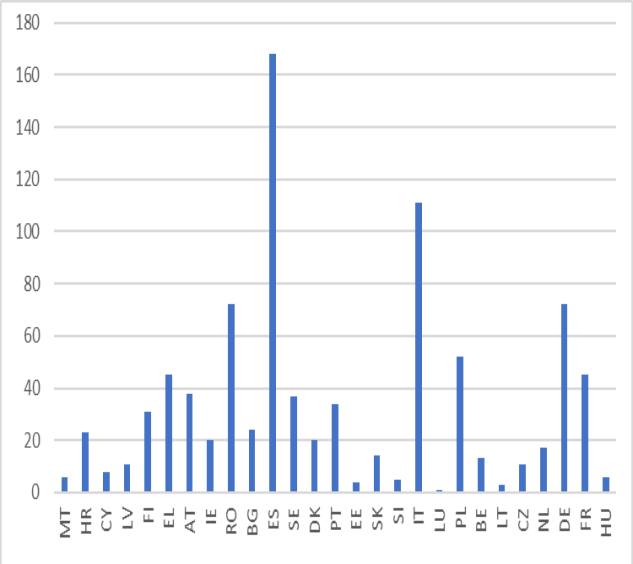
([184]) The concept is explained in detail in the European Commission's 2018 communication on EU actions to improve environmental compliance and governance (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0010) and the related Commission staff working document (https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0010).

([185]) https://statystyka.policja.pl/st/kodeks-karny/przestepstwa-przeciwko-3/63471,Zniszczenia-w-swiecie-roslinnym-i-zwierzecym-art-181.html.

([186]) https://stat.gov.pl/en/.

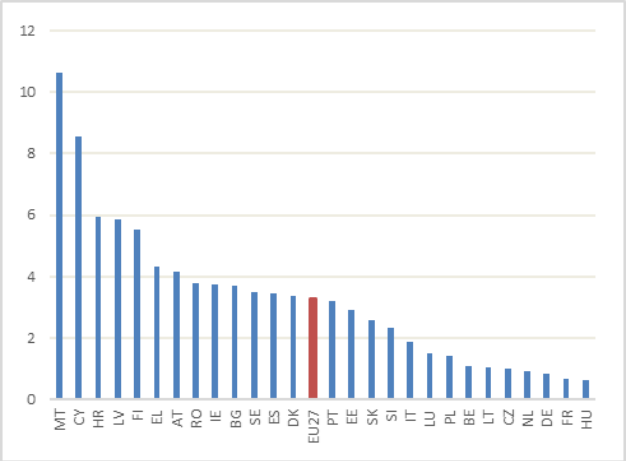
([187]) https://www.selec.org/strengthening-the-fight-against-crimes-that-affect-the-environment-in-southeast-europe/

Figure 40: EU complaints 15 May 2022-31 December 2024



Source: DG Environment complaints data.

Figure 41: EU complaints per million inhabitants 15 May 2022 – 31 December 2024



Source: Eurostat, 'Population' tps00001, accessed 22 January 2025, https://ec.europa.eu/eurostat/databrowser/view/tps00001/default/table?lang=en, and DG Environment complaints data.

The new EU Environmental Crime Directive

The EU has recently strengthened its legal framework on tackling the most serious breaches of environmental obligations, notably by the adoption of the new Environmental Crime Directive (Directive (EU) 2024/1203)([188]) and new sectoral legislation with stronger provisions on compliance monitoring, enforcement and penalties. Issues important for the transposition and the implementation of the relevant new instruments are highlighted below; a detailed assessment of these topics will be included in the next EIR once more implementation measures are put in place and more systematic information is available.

The new ECD replaced the 2008 ECD and introduced several new offence categories, such as unlawful ship recycling, unlawful water abstraction, and serious breaches of EU legislation on chemicals, mercury, fluorinated GHG and IAS of EU concern. It also covered the establishment of qualified offences, subject to more severe penalties where one of the offences defined in the directive leads to serious widespread and substantial damage or destruction of the environment. Concrete provisions on the types and levels of penalties for natural and legal persons who commit an offence were also introduced. Other provisions will help considerably to improve the effectiveness in combating environmental crime of all actors along the enforcement chain. These include obligations to ensure adequate resources and investigative tools, specialised regular training and the establishment of cooperation mechanisms within and between Member States as well as national strategies on combating environmental crime.

Member States are required to transpose the new ECD into national law by 21 May 2026 and to take additional measures to more effectively combat environmental crime, in particular through training, coordination, cooperation and strategic approaches. The Commission will provide support, including by facilitating the identification and sharing of good practices. Member States are expected to ensure the necessary resources and specialised skills required and they are invited to encourage their authorities to support and cooperate with the recognised EU-level networks of environmental enforcement practitioners, such as the EU Network for the Implementation and Enforcement of Environmental Law ([189]), EnviCrimeNet ([190]), the European Network of Prosecutors for the Environment ([191]) and the EU Forum of Judges for the Environment ([192]). The European Union Agency for Law Enforcement Cooperation and European Union Agency for Criminal Justice Cooperation mechanisms for cooperation on

([188]) Directive 2024/1203/EU on the protection of the environment through criminal law (https://eur-lex.europa.eu/eli/dir/2024/1203/oj/eng).
([189]) https://www.impel.eu/en.
([190]) LIFE+SATEC project (https://webgate.ec.europa.eu/life/publicWebsite/project/LIFE20-PRE-ES-000001/fight-against-environmental-crime-at-a-strategic-level-through-the-strengthening-of-envicrimenet-network-of-experts-in-environmental-criminal-investigations).
([191]) https://www.environmentalprosecutors.eu.
([192]) https://www.eufje.org/index.php?lang=en.

cross-border cases should be used more systematically for environmental offences.

Environmental Liability Directive

The Environmental Liability Directive (ELD)([193]) aims to ensure that environmental damage is remediated in kind at the expense of those who have caused it, in line with the polluter-pays principle. It helps to halt the net loss in biodiversity, as well as reducing the number of contaminated sites and protecting the environmental quality of groundwater and surface waters. The ELD is a cross-cutting tool and a key enabler for better implementation of EU environmental law.

The ELD addresses cases of significant environmental damage to protected species and natural habitats, and, when caused by operators carrying out certain potentially hazardous activities, also damages to water and to soil. The Commission has the legal obligation to periodically evaluate the ELD. The ELD has undergone the second evaluation ([194]), which will be finalised in 2025, and which was supported by an external study ([195]), containing, among other things, evidence, views, reports and other relevant information gathered from different stakeholder groups, including Member States.

One of the most relevant indicators in assessing implementation and enforcement of the ELD is the number of environmental damage cases handled under the ELD, especially when this number is compared with the previous reporting period. Fewer ELD cases were reported in the second reporting period (2013–2022) than in the first one (2007–2013). However, the downward tendency in the number of ELD occurrences and their overall low number do not necessarily mean that the ELD has achieved its objectives, as it needs to be compared with the overall number of environmental damage cases, some of which may have been handled under the other liability instruments.

The ELD has not always been effective in ensuring that the polluter pays, because the liable operators often lack financial capacity to carry out remediation measures. While the ELD does not provide for a mandatory financial security system, it explicitly calls for Member States to encourage the development of financial security instruments and markets, with the aim of enabling operators to use financial guarantees to cover their responsibilities under this directive.

From 1 May 2013 to 31 December 2021, Poland reported 236 occurrences of environmental damage under the ELD (163 were land damage, 63 were biodiversity damage, and 39 were water damage, with the caveat that some occurrences affected two or even all three natural resources), representing one of the largest decreases compared with the previous reporting period, where 506 environmental damage occurrences were reported under the ELD. Due to a lack of reporting functions in the registry of ELD occurrences, Poland's report does not include imminent threats of environmental damage. Poland is one of the Member States with the highest overall number of reported ELD occurrences. Poland's national ELD legislation was, initially, broader in scope than the ELD, including several enhanced, more stringent or larger scope provisions, while Poland also repealed the potentially overlapping previous national legislation. The diminished figures in Poland for the second reporting period can also be attributed to the amendment of the national legislation transposing the ELD in 2014, removing some provisions that had been more stringent than the ELD.

Poland has not introduced a separate mandatory financial security system for ELD liabilities. However, mandatory financial security for ELD liabilities is required in some other legal acts, for example in relation to waste handling activities or activities that require a permit. Moreover, environmental insurance policies that provide cover for on-site and off-site ELD liabilities are available as well. Some policies provide cover only for pollution from a sudden and accidental incident on an insured site. Demand is moderate but has been gradually increasing. Environmental extensions to general liability policies are available. They do not tend to provide cover for ELD liabilities other than off-site primary remediation if it overlaps with remediation under other environmental legislation. Demand for them is greater than demand for environmental insurance policies.

2025 priority action

- Encourage the use of training programmes provided by the Commission (or developed at the national level) covering the ELD and its interactions with the other national liability-related

([193]) Directive 2024/1203/EU on the protection of the environment through criminal law (https://eur-lex.europa.eu/eli/dir/2024/1203/oj/eng).

([194]) Commission staff working document - Evaluation of the Environmental Liability Directive, forthcoming 2025.

([195]) European Commission: Directorate-General for Environment and Fogleman, V., *Study in support of the evaluation of the Environmental Liability Directive and its implementation – Final report*, Publications Office of the European Union, Luxembourg, 2024, https://op.europa.eu/en/publication-detail/-/publication/006d90e5-980a-11ef-a130-01aa75ed71a1/language-en.

instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.

EU-supported environmental capacity building

The Commission's 2023 Compact ([196]) initiative to enhance the administrative space identifies the capacity to lead the green transition as one of three key pillars, along with the public administration skills agenda and the capacity for Europe's Digital Decade. Compact also recognises the role of the EIR reporting tool in improving environmental governance. The two main capacity-building opportunities for the environment provided by the European Commission are the TSI ([197]) and the TAIEX-EIR PEER 2 PEER tool ([198]). The technical assistance available through the cohesion policy is subject to shared management and is not dealt with in this subsection.

The Commission's technical support instrument

The TSI provides Member States with tailor-made technical expertise on the design and implementation of reforms. The support is demand driven and does not require national co-financing.

In the 2024 and 2025 TSI calls, the following environment-related projects were selected for Poland:

- Strengthening Poland's capacity to model the macroeconomic effects of 'green' policies and investments through the GreenReform model – the National Centre for Emissions Management (KOBiZE) / Institute of Environmental Protection in the National Research Institute (2024);
- Support to the implementation of the just transition in Poland – Ministry of Development Funds and Regional Policy (2024);
- Support in the field of water supply and rainwater management – Ministry of Infrastructure (2024);
  - Support to the development of the National Restoration Plans; multi-country project with HR, NL and PL - Ministry of Climate and Environment (2025).
- Effective implementation of Energy Performance of Buildings Directive (EPBD) in Poland – Ministry of Economic Development and Technology (2025).

The Commission's TAIEX-EIR PEER 2 PEER tool

In 2017, the Commission launched the TAIEX-EIR PEER 2 PEER tool. It aims to facilitate peer-to-peer learning among Member States' environmental authorities through workshops (single or multi-country), expert missions (where a delegation of experts travels to the requesting institution) and study visits (where a delegation from the requesting institution travels to a host country). Flagship multicountry workshops are those requested by the European Commission to present new and upcoming environmental legislation and policy for all Member States ([199]).

Workshops involving Poland are as follows:

- Circular economy (in the Irish midlands) (4–6 October 2022);
- Future challenges for air protection (24 November 2022), with the Czech Presidency of the Council of the European Union;
- Make space for biodiversity: Regional action to mainstream biodiversity and empower stakeholders (21–23 March 2023);
- Best practice in applying Art. 6(3) of Habitats

([196]) See the European Commission web page on Compact (https://reform-support.ec.europa.eu/public-administration-and-governance-coordination/enhancing-european-administrative-space-compact_en).

([197]) See the European Commission web page on the TSI (https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/technical-support-instrument/technical-support-instrument-tsi_en).

([198]) See the European Commission web page on the TAIEX-EIR PEER 2 PEER tool (https://environment.ec.europa.eu/law-and-governance/environmental-implementation-review/peer-2-peer_en). TAIEX: Technical Assistance and Information Exchange.

([199]) Flagship multi-country workshops in the reporting period are: Recast Drinking Water Directive (3 April 2025); Environmental compliance and governance (18 March 2025); Planning of Renewable Energy Projects (20 February 2025); Air Quality: Implementation of the revised Air Quality Directive (16 January 2025); Industrial safety: awareness raising of emerging risks linked with climate change and decarbonation (12 December 2024); Air quality: implementation of the NEC Directive to further mainstream air and broader pollution reduction in agricultural policy (25 September 2024); Industrial emissions transposition and implementation of the revised directive (12 September 2024); Noise: progress towards meeting Member States' noise limit values and EU reduction targets (5 June 2024); Best practice use of environmental footprint methods on the EU market (30 May 2024); Sustainable finance (9 November 2023); Textile waste separate collection, treatment and markets (3 October 2023); EU environmental funding and support (13 June 2023); Advisory service for businesses to go circular (24 April 2023); Digital product passport implementation (6 December 2022); Public involvement in planning and approval of renewable energy projects (17 November 2022); Environmental compliance and governance (14 November 2022); Biowaste management (19–20 September 2022); and Renewable energy projects: permit granting processes (13 June 2022). NB: The first flagship workshop on zero pollution for air, water and soil took place 9 February 2022.

Directive: Practical solutions to carry out Natura impact assessments effectively (25–27 October 2023);
- Biodiversity, nature conservation and large predators: Examples across European regions (4–6 June 2024);
- Measures to reduce air pollution in transport and residential energy (11–13 June 2024);
- New aspects in the cross-border cooperation against environmental crime (19–20 November 2024).
- Freight transport by rail (in relation to waste transport) (17 - 18 March 2025).

The Polish authorities participated in two study visits: to Florence and Pisa, on the preparation of strategic noise maps and action plans (15–16 June 2022); and to Bologna, on water management (UWWTD and best practices on water reuse in agriculture) (17–18 October 2022).

2025 priority action

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.

Annex

2025 priority actions

Circular economy and waste management

Transitioning to a circular economy

- Adopt measures to increase the CMUR.
- Speed up the transition to a circular economy by implementing an updated national strategy and the EU framework and recommendations, in particular to complement it with upstream circularity measures.

Waste management

- Complete the closure of non-compliant landfills.
- Invest in waste prevention measures to reduce the total amount of waste generated.
- Improve municipal waste preparation for reuse and recycling.
- Increase reuse of products and scale up waste recycling infrastructure associated with the higher steps of the waste hierarchy. In particular, improve collection and increase treatment capacity for biowaste.
- Improve separate collection at the source (e.g. through using economic instruments, investing in infrastructure for separate collection, sorting and recycling, and increasing public awareness).
- Increase the collection and recycling rate of waste electronic and electric equipment.
- Extend the pay-as-you-throw system to all households, and fully introduce cost coverage rules as part of EPR for packaging.
- Develop EPR schemes for problematic waste and introduce fee modulation.
- Ensure the achievement of the 2025 waste targets, following the recommendations made by the Commission in the early warning reports where applicable.
- Ratify the Hong Kong Convention on Ship Recycling.

Biodiversity and natural capital

Global and EU biodiversity frameworks

- Submit to the Convention on Biological Diversity an updated NBSAP or national targets following the adoption of the GBF.

Nature protection and restoration – Natura 2000

- Complete the Natura 2000 site designation process.

Recovery of species

- Finalise the establishment of site-specific conservation objectives and measures for all Natura 2000 sites (including by adopting their management plans) and ensure their effective implementation.
- Reinforce action for habitats and species with unfavourable conservation status through, for example, restoration measures, increased connectivity, better policy coordination and integration, and increased funding.

Recovery of ecosystems

- Implement eco-schemes and agri-environmental measures and practices to address the environmental needs of Poland.
- Implement and scale up the uptake of organic farming practices.
- Designate the competent authority or authorities responsible for fulfilling the obligations arising from the EUDR and inform the Commission of the names, addresses and contact details of said competent authority or authorities.
- Implement peatland conservation and restoration measures and include such measures and objectives in the national restoration plans.
- Implement the Court ruling to ensure public access to justice regarding forest management plans. Ensure long-term protection for old-growth and ecologically or socially significant forests, including the Białowieża Forest, in compliance with the Court's judgment.
- Report updates on the assessment of the state of Poland's marine waters, its target and its determinations of GES, which are expected to include any threshold values for the descriptors in the MSFD that may have been established in cooperation with other Member States at the EU or regional level.

Prevention and management of invasive alien species

- Step up implementation of the IAS Regulation, including with regard to enforcement and capacity of inspection authorities.

Ecosystem assessment and accounting

- Support the development of the national business and biodiversity network.
- Ratify the Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity.

Zero pollution

Clean air

- As part of the NAPCP, take action to reduce emissions of air pollutants.
- Ensure full compliance with the current AAQD standards, also in light of future stricter requirements under the revised AAQD.
- Accelerate the ratification of relevant international conventions and protocols.

Industrial emissions

- Complete the correct transposition of IED 1.0.
- Reduce industrial air pollution damage and intensity.
- Reduce industrial releases to water and their intensity.
- Engage with industry and environmental NGOs to ensure proper contribution to and implementation of BAT conclusions and ensure timely updates to permits following the publication of BAT conclusions.
- Ensure effective public participation and access to justice in relation to the IED.

Major industrial accidents prevention – Seveso

- Strengthen compliance with requirements on safety measures to prevent major accidents and ensure appropriate preparedness and response in relation to UTEs, in particular as regards reviewing, testing and updating EEPs, at intervals of no more than three years.
- Ensure access to transparent and clear information for citizens on risks and behaviour in the event of an accident.
- Ensure full and correct transposition of the Seveso III Directive.

Noise

- Complete and implement action plans on noise management.

Water quality and management

Water Framework Directive

- Improve river continuity and ecological flows, boosting efforts on nature-based solutions, to reduce hydromorphological pressures.
- Ensure periodic reviews of permits for discharges, abstractions and other water uses, including hydropower pressures.
- Reduce pollution from nutrients, chemicals, metals and saline discharges.
- Better justify exemptions to the achievement of good status.
- Improve the classification of water bodies and strengthen monitoring systems.
- Develop more robust programmes of measures, tackle obstacles identified in the implementation of measures and ensure adequate financing for implementation, including through better use of the cost recovery and polluter pays principle.

Floods Directive

- FRMPs should provide details on how the FHRMs were used in the choice of measures and how to consider pluvial flooding.
- Consider future climate scenarios in FRMPs.
- Better explain the choice and implementation of flood prevention and protection measures (prioritisation, monitoring, costs of measures).
- Improve public consultation and stakeholder involvement.

Drinking Water Directive

- Take actions to ensure full compliance with the Drinking Water Directive.

Nitrates Directive

- Tackle nutrients pollution, especially nitrates from agriculture, through the implementation of the Nitrates Directive.

Urban Wastewater Treatment Directive

- Take the necessary measures to ensure full implementation of the current urban wastewater treatment directive, taking into account the new requirements of the recast directive.

Chemicals

- Upgrade the administrative capacities in implementation and enforcement to move towards a policy of zero tolerance of non-compliance.
- Increase involvement in the activities of the Forum for Exchange of Information on Enforcement of the European Chemicals Agency, including in the coordinated enforcement projects, called REF projects.
- Increase customs checks and checks of products sold online with regard to compliance with chemicals legislation.

Climate action

- Submit the final national energy and climate plan (NECP).
- Implement all polices and measures that are needed to achieve targets laid down in the Effort Sharing Regulation (ESR) and the Land Use and Land-Use Change and Forestry (LULUCF) Regulation.

Financing

- Use more national funding (for instance by increasing taxes in favour of the environment and reducing environmentally harmful subsidies), EU funding and private funding to help close the investment gap.

Environmental governance

Information, public participation and access to justice

- Make spatial data more widely accessible and prioritise environmental datasets in implementing the Inspire Directive, especially those identified as high-value spatial datasets for implementing environmental legislation.
- Ensure correct transposition of the revised EIA Directive.
- Ensure that relevant information on EIA and SEA procedures (including on public participation

opportunities and on the publication of final decisions) is electronically accessible in a timely manner, through at least a central portal or easily accessible points, at the appropriate administrative level.

- Improve access to courts in national environmental cases by the public concerned and eliminate practical barriers, such as length of proceedings and excessive costs in some Member States.

Compliance assurance

- Encourage the use of training programmes provided by the Commission (or developed at the national level) and covering the ELD and its interactions with the other national liability-related instruments, to ensure more efficient ELD implementation, improve the expertise of the competent authorities and raise awareness among all stakeholder groups.

EU-supported environmental capacity building

- Improve overall national environmental governance, in particular administrative capacity to support the green transition and coordination at the regional and local levels.