

KR Group services in practice

Environmental exploitation fees

If we have just one passenger car registered to our business, do we still have to file a report and pay environmental exploitation fees?

Every entity exploiting the environment is required to prepare an annual report with information and data on exploitation of the environment, used to determine the amount of fees, but under Art. 289(1) of the Environmental Protection Law, there is an exemption from the obligation to pay fees for specific types of environmental exploitation (i.e. emission of gases or particles—combined fee for all completed tables) for entities for which:

- The annual fee does not exceed PLN 100 (within the given province)—need not file a list^{*}
- The annual fee is more than PLN 100 but no more than PLN 800 (within the given province)—filing a list is mandatory but fees are not owed.

For example, if you have one passenger car (production year 2006) which was operated for about 8,000 km in 2020, and the average use of Pb95 petrol is 8 l/100 km, then:

Density of motor fuel is 0.755 kg/l

Fuel consumption in the year is 640 l/year × 0.755 kg/l = 483.2 kg/year

The unit rate of the fee for emission of gases and particles (for the given type of vehicle) is PLN 6.84/Mg

The amount of the annual fee = 0.4832 Mg/year × PLN 6.84/Mg = PLN 3.30

In that case, it would only be necessary to prepare a report and have it available in the event of inspection. There is no obligation to file the report with the province marshal's office or pay a fee.

Note: depending on the production year of the vehicle and the type of petrol, this rises to PLN 79.52/Mg. If the entity exploited the environment in other ways (e.g. conducted a renovation of its offices involving painting, or replaced controlled substances in the air conditioning, or used disinfectants), then the amount of the fee should be added up for each of these types of environmental exploitation.

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