



Ecology Awareness of Sustainable Green Development: Collaboration of  
Universities and Local Actors

2023-1-SK01-KA220-HED-000161639

POLAND



Co-funded by  
the European Union



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# EXECUTIVE SUMMARY

This document provides a detailed legal analysis of Poland in the context of sustainable environmental development. It is a comprehensive analysis of the Polish legal system's impact on sustainable green development and the possibility of practical cooperation between universities and local entities in Poland to support global sustainability.

In terms of taxes, the Polish legal system includes environmental charges, surcharges, and product fees. Although there are no strict eco-taxes, the law provides for differentiated tax rates and other public levies for environmental protection. The charges vary depending on the type of environmental exploitation (e.g., gas/dust emissions, waste storage). Additional environmental charges arise from other laws, including the Nature Conservation Act (e.g., fees for admission to national parks and removal of trees and shrubs). In turn, Polish geological and mining law also provides for fees for the exploitation of raw materials and increased fees for extraction without a license or in violation of extraction conditions. Poland also has product fees for certain products (e.g., end-of-life vehicles and electrical and electronic equipment). The regulations also provide differentiated excise tax rates to promote more environmentally friendly fuels.

Other regulations concern the fight against unfair market practices, including misleading marketing practices of goods as allegedly environmentally friendly (greenwashing), and regulations promoting so-called green public procurement. In the latter respect, Polish legislation does not contain a binding definition but indicates the possibility of considering environmental aspects at various stages of tender procedures.

Sustainable Green Financing and Social Responsibility in Poland refers directly to the EU Taxonomy in this regard but is at an early implementation stage. Poland is implementing the new CSRD Directive, which extends reporting obligations in sustainable development.

In water protection, agriculture, and biodiversity, the Polish legal system focuses on river basin management plans and action programs to improve water quality. It implements the provisions of directives on biodiversity protection mainly through the Nature Conservation Act.

In the area of urban environmental protection, Polish law focuses on transport. However, investments promoting sustainable transport do not result from laws, but from policy documents such as the National Transport Policy and the Sustainable Transport Development Strategy until 2030, which indicate the need to develop a sustainable transport system. A new feature of the Polish legal system is the amendment to the Environmental Protection Act (effective from January 11, 2025), which introduces changes to the system of urban climate adaptation plans (UAPs) aimed at increasing the resilience of cities to the adverse effects of climate change.

The promotion in Polish law of the important role of NGOs and universities as key partners for policymakers links the above systems and actions at the local government level. Cooperation between universities, NGOs, and local governments is supported by law and recognized as key to achieving sustainable development goals. The role of universities in the context of social responsibility (USR) appears to be increasingly important in Polish law. Despite existing regulations, there is still significant potential for development in some areas (e.g., green public procurement) and further action is needed to increase their practical application.

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# COUNTRY–BASED LEGAL ANALYSES

The comparative legal analyses in respect of green economy, sustainable financing, social responsibility, green environment and agrifood, sustainable urban development and smart cities and collaboration of universities and local actors is required for modern society and the environment.

This fostered cooperation between universities, local government, communities and citizens to achieve sustainable projects and promote environmentally friendly and economically responsible practices. Laws and regulations play a crucial role in how different countries implement policies and interdisciplinary cooperation. Their institutional systems may foster sustainability and innovation differently, and their comparison will help identify the positive and negative aspects and gaps that need to be mitigated for better intersectoral cooperation.

Using comparative analysis, partners will examine the impact of laws and policy on the achievement or obstruction of goals such as sustainable green development. For example, understanding how laws facilitate and promote SGD is a starting point for developing networking strategies and action plans between universities and other local actors in a more productive way.

Legal comparison allows partners to appreciate the matters which need to improve in the policies of their countries. That target may translate to concrete proposals for legal changes or modifications that would render collaboration more effective. These proposals will assist the universities and local governments in ways that will research to the SGD Guide and Action Plan, allowing for greater coordination, efficiency, and impact of their activities towards global sustainability.

Universities can serve as an innovation engine and instruct communities on how to adopt less harmful practices. Under enabling legislation and regulations, the universities can help in facilitation of the transfer of information, support local actors to solve problems, and assist university students and citizens in active problem solving of the local environmental issues.



**GREEN ECONOMY**

## 1.1. Environmental Taxes

In the system of Polish Environmental Protection Act, the basic public tributes of pro-environmental character are fees for the environment exploitation, increased fees, and product fees. **The system does not strictly provide for eco-taxes** but provides **for differentiation of tax rates** and other public tributes serving the purposes of environmental protection.

The possibility of using the indicated financial-legal instruments results primarily from the provisions of the Act of 27.04.2001. – **Environmental Protection Act**, but not only. They are also provided for, among others, by the Act of 9.06.2011. – Geological and Mining Act (i.e., Journal of Laws of 2024, item 1290), the Act of 3.02.1995 on the protection of agricultural and forest land (i.e., Journal of Laws of 2024, item 82), the Act of 16.04.2004 on the protection of nature, the provisions of laws imposing obligations on waste handling, the Act of 7.06.2001. on collective water supply and collective sewage disposal (Journal of Laws of 2024, item 757), as well as acts related to the protection of the ozone layer and establishing rules for handling chemical substances, or the Act of 22.06.2001 on microorganisms and genetically modified organisms (Journal of Laws of 2022, item 546).

The **environmental fee** system established by the Environmental Protection Act provides for incurring such a fee for:

- 1) Introduction of **gases or dust into the air**,
- 2) Introduction of **wastewater into water or land**,
- 3) **water intake**,
- 4) **waste disposal**.

As a rule, entities exploiting the environment in the above way are obliged to pay environmental fees.

An entity exploiting the environment is, according to Article 3(20) of the Environmental Protection Act:

- a) Entrepreneur within the meaning of the provisions of the Act of 6.03.2018. – Entrepreneurs’ Act (i.e., Journal of Laws of 2024, item 236, as amended) and foreign entrepreneur within the meaning of the provisions of the Act of 6.03.2018 on the principles of participation of foreign entrepreneurs and other foreign persons in economic turnover on the territory of the Republic of Poland (i.e., Journal of Laws of 2025, item 89), as well as persons engaged in productive activity in agriculture in the field of agricultural crops, animal husbandry or breeding, horticulture, vegetable farming, forestry and inland fishing;
- b) Organizational unit that is not an entrepreneur within the meaning of the Entrepreneurs’ Act.
- c) Natural person who is exploiting the environment to the extent that such use requires a permit; such persons shall be charged a fee if they use the environment based on a permit for the introduction of substances or energy into the environment and a water permit for water abstraction within the meaning of the Water Law Act.

The Environmental Protection Act provides for differentiation of fees based on several considerations. Fees incurred for air protection depend on the amount and type of gases or dust introduced into the air, and in turn, the fee for waste storage depends on the amount and type of waste stored. However, if the landfilled or stored waste is mixed, the type of waste for which the unit fee rate is highest should be taken as the basis for the fee.

The upper rates of individual fees are set directly in the Environmental Protection Act. Applicable rates are set by decree by the Council of Ministers. The rates established by the regulation are subject to valorisation as of January 1 of each calendar year. The minister in charge of environmental affairs is required, no later than October 31 of each year, to announce by way of a notice in the Official Journal of the Republic of Poland “Monitor Polski” the amount of fee rates for the next year, considering changes in the rates to date and the principle of valorisation of these rates.

The Environmental Protection Act provides for a system of self-calculation for all fees – the entity exploiting the environment should determine on its own the amount of the fee due and pay it to the

account of the appropriate marshal's office (regional authority), on an annual basis, by March 31 of the following year. Supervision over the implementation of the obligation to pay fees is exercised by the marshal of voivodship. Accordingly, the entity charged with the obligation should, concurrently with the payment of the fee, provide the marshal with the relevant information resulting from the records kept. If the obligated entity fails to pay the fee or pays the fee in an objectionable amount, the marshal of the voivodship (the highest level of self-government in Poland, equivalent to NUTS2) should impose the fee due by decision, based on its own findings or inspections and the results of the inspection of the provincial environmental protection inspector.

**Fees are treated similarly to taxes.** The provisions of Section III of the Act of 29.08.1997 apply to them. – Tax Ordinance (i.e., Journal of Laws 2025, item 111, as amended), with the powers of the enforcement authority vested in the voivodship marshal. No fees shall be paid for those types of use of the environment, the annual amount of which paid to the account of the marshal's office does not exceed PLN 800. The provincial parliament may, by a local law act, adopt an increase in this amount, but not more than 50%.

Fees for the use of the environment are also provided for, among other things, by the **Act on Nature Protection**. This act distinguishes two types of fees related to the use of the environment:

- 1) For **entry to certain protected areas**,
- 2) From the **removal of trees and shrubs** from the property.

The amount of fees for admission to the national park or some of its areas and for providing access to the national park or some of its areas is determined by the director of the national park, but the amount of the fee for a single admission to the park cannot exceed the amount of PLN 6 (this amount is subject to valorisation). The fees are revenue of the national park. By order of the regional director of environmental protection, on the other hand, fees for admission to a nature reserve may be introduced. The permissible amount of fees was determined by the act in the same way as for the national park. The fees are earmarked for nature conservation. However, the act does not specify whose revenue the funds derived from the fees are.

Fees for the removal of trees or shrubs are paid by the property owner. They are charged and collected by the authority competent to issue the permit. The amount of fees payable should be established in the permit issued.

The tree removal fee is determined by multiplying the number of centimetres of the circumference of the tree trunk measured at a height of 130 cm and the fee rate. If the tree at the height of 130 cm has several trunks – the perimeter of the tree trunk shall be the sum of the perimeter of the trunk with the largest perimeter and half of the perimeters of the other trunks, and if it does not have a trunk at this height – the perimeter of the tree trunk shall be the perimeter of the trunk measured immediately below the crown of the tree. The amount of the rates should be determined by an ordinance of the minister responsible for the environment. Their maximum amount is indicated in the Act on Nature Protection.

The shrub removal fee is determined by multiplying the number of square meters of land area covered by the shrubs to be removed and the fee rate. All rates are subject to adjustment as of January 1 of each year.

The obligation to incur fees is not absolute. The Act on Nature Protection provides that in certain situations fees are not charged. For example, no fees are charged for the removal of trees or shrubs, the removal of which does not require a permit; if the removal is related to the restoration and care of trees growing on property listed in the register of monuments; which threaten the safety of people or property in existing buildings or the safety of road and rail traffic or the safety of navigation; in connection with the reconstruction of public roads and railroads; which have died or do not have a chance of survival, for reasons beyond the control of the property owner

According to ***the Environmental Protection Act***, an entity exploiting the environment shall pay **increased fees** in the case of:

- lack of the required permit for the introduction of gases or dust into the air,
- specific ways of improper waste handling.

In the former case, the fee applies to the entire volume of substances emitted and is 500% of the base fee rate. However, about the handling of waste, the fees vary depending on the manner of such handling.

Increased fees are of a sanctioning nature, but they remain fees, so the principles of incurring fees indicated above apply to them. These are the obligation to calculate the fee due and pay it without a summons within the prescribed period (the principle of self-assessment) and the supervision of the provincial marshal over the performance of this obligation. Payment of the fee does not exempt from other sanctions provided for failure to comply with the obligation to obtain the required administrative decision, such as criminal liability.

***The Geological and Mining Law***, on the other hand, provides for **increased fees** if a mineral is extracted without the required license or without an approved geological works project. Activities carried out in gross violation of the conditions set forth in a license or an approved geological works project or subject to a notification are, in turn, subject to an additional fee. The fees provided for in the Geological and Mining Law are imposed by decision, so the principle of self-assessment does not apply to them. They have the character of administrative fines.

The Act of 11.05.2001 ***on the obligations of entrepreneurs in the field of management of certain wastes and on the product fee*** (i.e. Journal of Laws of 2024, item 433) imposes an obligation on designated entities to achieve certain levels of recovery. **Failure to meet the recovery obligation** results in a kind of financial sanction in the form of having to pay a **product fee**. However, the legal nature of this fee is debatable. Many experts do not recognize its sanctioning nature, based on the assumption adopted by the regulations that the obliged entity does not have to fulfil the obligation to achieve recovery levels, it may fulfil this obligation by paying a product fee, which is a public tribute. Such fee is determined by multiplying the unit rate by the mass or quantity of waste lacking to achieve the required level of recovery. The principle of self-assessment applies – the obliged entity itself should determine the amount and pay the fee due, while supervision of the implementation of the obligation is exercised by the provincial marshal. Funds from product fees flow into the account of the National Fund for Environmental Protection and Water Management. The Act on the obligations

of entrepreneurs in the management of certain packages and on the product fee and deposit fee provides for an extensive system of redistribution of these funds.

The obligation to incur a product fee is also provided for by the provisions of the Act of 11.09.2015 *on waste electrical and electronic equipment* (i.e. Journal of Laws of 2024, item 573). The fee is designed here as a **sanction for failure to achieve the minimum** required annual level of collection of waste equipment, the level of recovery or the level of preparation for reuse and recycling of waste equipment (Article 72 of the cited Act). The obligation to bear it is borne by so-called “equipment introducers”. The product fee is calculated at the end of the calendar year and paid without notice to a separate bank account of the appropriate marshal’s office by March 15 of the year following the calendar year to which the fee applies. The marshal of the voivodship shall supervise the implementation of the fee obligation. Proceeds from the product fee shall be transferred by the provincial marshal, within 30 days after the end of each quarter, to the bank account of the National Fund for Environmental Protection and Water Management, however, 10% of the proceeds shall constitute income to the provincial government's budget for the costs of enforcement of product fee receivables and administrative support of the fee system (Article 75).

Similar in nature to the product fee is the fee provided for by the provisions of the Act of 20.01.2005 *on recycling of end-of-life vehicles* (Journal of Laws of 2020, item 2056, as amended), which is borne by the so-called introducers of vehicles for failure to fulfil the obligation to organize and provide access to a vehicle collection network covering the national territory. The amount of the fee for the lack of a network is calculated according to the formulas set forth in the appendix to this act.

According to the Environmental Protection Act, the rates of taxes and other public tributes should be differentiated, considering the objectives to protect the environment. **Excise tax** rates should be calculated to ensure a lower market price:

- 1) Unleaded gasoline relative to lead containing gasoline.
- 2) Diesel and heating oils with lower sulphur content relative to oils with higher sulphur content.
- 3) Diesel and lubricating oils produced with components obtained from the regeneration of used oils, compared to oils produced without these components.

- 4) Biofuels based on the use of biomass, particularly crops, relative to fuels from non-renewable sources.

The provision has the character of a general guideline, is directed to state bodies making decisions on the indicated issues and does not contain in its content a delegation to issue specific regulations.

One of **the few examples of** the implementation of this guideline is the Act of 13.09.1996 on ***Maintaining Cleanliness and Order in Municipalities*** (i.e., Journal of Laws of 2024, item 399, as amended), Article 6(4) of which stipulates that the municipal council, when determining the rates of fees for **municipal** waste management, applies **higher rates if municipal waste is not collected and received in a selective manner**.

## 1.2. Other Regulations

Unfair practices and omissions that mislead consumers, including *greenwashing*, are regulated by **the Unfair Trade Practices Directive**. It contains a so-called “blacklist” of commercial practices, which are considered unfair in all circumstances, without the need to evaluate a specific case of violation. In contrast, actions identified in the “grey-list” of commercial practices are those that are to be considered misleading if, in a specific case, they cause or are likely to cause the average consumer to decide on a particular transaction that the consumer would not have entered if the prohibited action had not occurred. Directive 2024/825 amending the Unfair Commercial Practices Directive expanded the so-called “blacklist” of commercial practices to include, among other things, the formulation of a general environmental claim for which the trader is unable to demonstrate high environmental performance based on reliable sources. In turn, the catalogue of “grey” commercial practices was expanded to include, among other things, the formulation of environmental claims related to future environmental performance (through such claims, traders create the impression that consumers, by purchasing their products, contribute to a low-carbon economy – a practice that is subject to detailed assessment each time on the basis of clear, objective, publicly available and verifiable commitments).

Published on March 6, 2024, the so-called **Greenwashing** Directive amends Directive 2005/29/EC concerning unfair business-to-consumer commercial practices in the internal market and Directive

2011/83/EU on consumer rights. The aim of the directive is to protect consumers by prohibiting misleading commercial practices that relate to greenwashing in its broadest sense, and to ensure that they are better informed. Member states are required to apply the provisions of the directive starting March 27, 2026, which sets the time for the introduction of relevant national legislation implementing the directive.

Polish law lacks dedicated regulations that deal comprehensively with combating greenwashing. For this reason, formulating a general environmental claim for which the entrepreneur is unable to demonstrate high environmental performance based on reliable sources as misleading labelling of goods” or “disseminating false or misleading information about the goods produced or services provided in order to gain advantage, or advertising that misleads the customer and may thereby influence his decision to purchase goods or services”, will constitute an act of unfair competition sanctioned by the provisions of the Act of May 16, 1993. on Combating Unfair Competition (i.e., Journal of Laws 2022, item 1233). False or misleading environmental statements may also constitute a manifestation of an unfair practice, as a misleading action, if they in any way cause or are likely to cause the average consumer to make a decision regarding a contract that he or she would not otherwise have made, and will then be subject to the regulations of the Act of August 23, 2007 on counteracting unfair market practices (i.e., Journal of Laws of 2023, item 845). For such prohibited activities, the entrepreneur is threatened by the sanction provided for in the Act of February 16, 2007, on competition and consumer protection (i.e., Journal of Laws of 2024, item 1616) in the form of a fine of up to 10% of the turnover achieved in the fiscal year preceding the year in which the fine is imposed.

Another opportunity to sanction pseudo-organic marketing is provided by the Act of June 23, 2022 **on organic farming and production** (i.e., Journal of Laws of 2023, item 1235), whose provisions stipulate that the possibility of imposing a fine of up to 200 percent of the of the financial benefit (obtained or obtainable for the agent, product or substance placed on the market) against an entity that places on the market products or substances used in plant protection products or as fertilizers, soil conditioners and nutrients, not authorized for adaptation in organic production, as labelled in a manner suggesting that the products or substances in question are authorized for use in organic

production, including by labelling with the term “organic” or a derivative of this term, or with the term “eco” or “bio.”

### 1.3. Incentives

**The National Fund for Environmental Protection and Water Management** (pl. NFOŚiGW), which was established in 1989 at the time of Poland’s political changes, is the main organization in the Polish system of financing environmental protection and water management, with the greatest financial potential. The National Fund offers loans, grants and other forms of financing for projects implemented by, among others, local governments, businesses, public entities, social organizations and individuals. In the public finance sector, the National Fund is also Poland’s largest partner of international financial institutions in handling foreign funds for environmental protection.

The National Fund for Environmental Protection and Water Management is a state legal entity that finances environmental protection and water management within the scope specified in the Act of April 27, 2001. Environmental Protection Act i.e. Dz. U. of 2024, item 54 as amended).

Entities applying for funding submit applications for funding to the National Fund, which are subject to detailed evaluation. Funding is awarded to projects that meet the criteria specified in the individual priority programs.

The priority programs detail, among other things, the deadlines and method of application, the form, intensity and conditions of funding, as well as the beneficiaries and type of projects, eligible costs and the procedure for selecting projects.

Funding for projects is provided by granting:

- Interest-bearing loans,
- grants, including:
  - Interest rate subsidies for bank loans,
  - Making partial repayments of the principal of bank loans,
  - Surcharge on the interest rate or redemption price of bonds,

- Subsidies for the dismantling of end-of-life vehicles.

The decision on subsidies is made by the Board of Directors of the National Fund, and in cases specified in the Environmental Protection Act, by the Supervisory Board of the National Fund.

In addition to the National Fund for Environmental Protection and Water Management, there are **16 voivodship funds** (pl. WFOŚiGW) in Poland, which are linked to the NFOŚiGW by close cooperation, a similar name and a common direction of activities. However, it should be remembered that these entities, although they jointly create the system of financing environmental protection in Poland and often cooperate with each other, are nevertheless independent, with separate budgets, their own action plans and other superiors. Provincial funds for environmental protection and water management are self-governing legal entities established by the Act of April 27, 2001, Environmental Protection Law.

Supervision over the activities of the NFOŚiGW and WFOŚiGW is exercised by the minister responsible for climate issues, regarding the voivodship funds, the activities of the supervisory body are also performed to a certain extent by the provincial governors.

Voivodship Funds for Environmental Protection and Water Management, as regional institutions of public finance, have for 30 years been a strategic partner of local governments and other entities, including individual beneficiaries implementing tasks in the field of environmental protection in individual voivodships, as units of administrative division of the state. The Funds' activities are aimed at financially supporting projects aimed at protecting the environment and respecting its values, based on the constitutional principle of sustainable development while maintaining the ecological security of the country and implementing ecological programs region. Voivodship Funds for Environmental Protection and Water Management guarantee financial stability and support in the implementation of environmental protection projects, which are often capital-intensive and long-term in nature.

WFOŚiGW's activities mainly focus on supporting projects in the field:

- water conservation and management,

- air protection,
- waste management and land surface protection,
- nature conservation and landscape protection,
- environmental education
- scientific research and expertise/environmental monitoring,
- prevention and elimination of extraordinary environmental hazards.

## 1.4. Green Public Procurements

Green public procurement is public procurement taking into account environmental aspects. The “greenness” of public procurement can refer to its various aspects: the subject of delivery or the way services are performed. In the Act of September 11, 2019. – **Public Procurement Law** (i.e., Journal of Laws 2024, item 1320), there is no legally binding definition of green public procurement. The act does not explicitly mention green public procurement. Instead, it mentions environmental requirements related to the execution of the procurement or environmental aspects of the procurement. The Public Procurement Law, among the general principles of procurement rules, indicates that contracts shall be awarded in a manner that ensures:

- the best quality justified by the nature of the contract, within the funds that the contracting authority may allocate for its implementation,
- achieve the best results of the procurement, including, among other things, environmental effects, if possible, in each tender, in relation to the expenditures incurred.

Beyond this general indication, the Public Procurement Law **does not make green procurement mandatory**. Instead, it provides for several opportunities to take environmental aspects into account during the procurement procedure. Environmental aspects can be considered in each procedure in the following elements:

- description of the subject of the contract,
- bid evaluation criteria,
- rationale for excluding contractors,
- conditions for participation in the proceedings,

- requirements related to the execution of the contract.

Provisions requiring green measures by, for example, public administration bodies are also found in other laws. They may, in practice, result in the need for green public procurement in certain sectors. Such a situation may apply, for example, to the procurement of energy-using products, the purchase of electricity or means of transportation. Key legal acts in this regard include the provisions of the Act of February 20, 2015, on **Renewable Energy Sources** (i.e., Journal of Laws of 2024, item 1361), the Act of May 20, 2016, on **Energy Efficiency** (i.e., Journal of Laws of 2024, item. 1047), the Act of January 11, 2018, on **electromobility and alternative fuels** (i.e., Journal of Laws of 2024, item 1289), the Act of November 21, 2008, **on support for thermomodernization and renovation** (i.e., Journal of Laws of 2024, item 1446, as amended).

A contracting authority may also opt for green procurement in industries where green procurement is not mandatory. Moreover, many programmatic documents, such as the National Ecological Policy 2030, encourage such actions (Resolution No. 67 of the Council of Ministers of July 16, 2019, on the adoption of the “National Ecological Policy 2030 – development strategy in the area of environment and water management” (“Monitor Polski” of 2019, item 794). In it, green public procurement was identified as one of the priorities that will contribute to achieving environmental goals. Above all, however, attention was paid to the need to encourage procurers to take environmental criteria into account and promote this solution. In addition, important provisions in this regard are contained in the **State Purchasing Policy**. This document defines Poland’s priority activities in public procurement, as well as the desired direction of procuring entities in awarded contracts. The Purchasing Policy is developed once every four years and is adopted by a resolution of the Council of Ministers. The current State Purchasing Policy was adopted on January 11, 2022 (Resolution No. 6 of the Council of Ministers of January 11, 2022, on the adoption of the State Purchasing Policy – “Monitor Polski” of 2022, item 125). Heads of government entities are obliged to implement the recommendations and obligations arising from this policy. However, as pointed out in this document, the State Purchasing Policy can be a useful and important source of knowledge and a basis for developing optimal purchasing practices also for procurers outside the government administration. Accordingly, **local self-government bodies are not explicitly required to comply with the State Purchasing Policy**, but it can support them during procurement. The document indicates that one of Poland’s priorities for

action is sustainable public procurement, which is one of the main instruments for implementing the concept of sustainable development. Sustainable public procurements are those that consider environmental or social aspects, while ensuring that public funds are spent purposefully, rationally and economically (p. 27 of the State Purchase Policy). Within sustainable public procurement, social procurement and green procurement are distinguished. Thus, green procurement has been recognized *de facto* as one of the priorities of the State Purchasing Policy. This means that the determination by a contracting authority obligated to apply the State Purchasing Policy that it is possible to apply certain environmental aspects in a specific proceeding, without simultaneously compromising its interests and the level and quality of satisfaction of its purchasing needs, should result in the consideration of said aspects.

In summary, many national documents primarily emphasize the need for green procurement wherever possible. In most cases, however, this is not a formal obligation, but rather an opportunity and incentive arising from the growing understanding of the need for green measures. As a rough guide, it can be estimated that in 2023, environmental aspects were included in only a few percent (about 3%) of public procurements, and their value amounted to 4% of the total value of public procurements ([link](#)). These figures, in turn, show that green public procurement is still, in fact, extremely rare in Poland, and there is a lot of room to increase it.



**SUSTAINABLE GREEN  
FINANCING AND SOCIAL  
RESPONSIBILITY**

## 2.1. EU Taxonomy

In Poland, as in other EU countries, the provisions of EU regulations on the EU Taxonomy (Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment (EU Taxonomy) adopted on June 8, 2020, with additions arising from delegated regulations) are directly applicable, as a system to classify economic activities as environmentally sustainable.

The EU taxonomy sets an absolute obligation to disclose information on the compliance of a business or investment with the criteria set forth in the regulation for:

- Non-financial companies covered by the Accounting Directive,
- financial companies covered by the Accounting Directive.

The requirements apply to all companies within the scope of the Corporate Sustainability Reporting Directive (CSRD), and previously the Non-Financial Disclosure Directive (NFRD).

The Polish Ministry of Development and Technology has prepared a dedicated tab, where useful informational and educational materials prepared by experts of the Working Group on the Application of the EU Taxonomy are posted.

The consulting firm EY, which also operates with a branch in Poland, has published the [EU Taxonomy Barometer 2023](#), prepared for the second time, which shows that the Taxonomy is a challenge for companies trying to implement EU regulations, also from the perspective of the Polish market, but the vast majority of non-financial companies surveyed have published information on the subject in their annual report or a separate report.

Poland is among the countries with the lowest percentage of turnover qualifying for the Taxonomy. Polish companies reported only 10% of such activities. The main reason for this low percentage was companies in the consumer products and mining sectors. More than a third of the companies

analysed by EY reported no qualifying turnover, indicating that they have activities that do not contribute in any way to climate change mitigation (CCM) or adaptation objectives (CCA). CCM and CCA are the two main strategies for managing climate change risks.

With 29% of eligible expenditures, Poland ranked near the bottom of the countries surveyed by EY, and fourth from last in Taxonomy-adjusted expenditures, at just 10%. In the case of OpEx, the low eligibility of Polish companies' activities in the WIG30 analysed by EY is mainly due to the limited contribution to climate goals of companies belonging to the consumer products and mining industries.

Difficulties in reporting in accordance with the Taxonomy arise not only from the mere need to show the proportion of activities aligned with the Taxonomy, but primarily from problems in interpreting some of the criteria and collecting the technical and detailed information needed to assess alignment. This is why the EU published answers to frequently asked questions last December. Nonetheless, difficulties in interpreting some aspects of the Taxonomy regulation are still evident, not only in Poland. The introduction of the need to report according to the Taxonomy has shown that some companies in Europe, not only in Poland, are not prepared to disclose the required information. The direct linking of financial and ESG data is new for companies and makes it difficult not only to calculate indicators, but also to collect data and establish responsibility for these disclosures.

## 2.2. Sustainability Reporting

On December 17, 2024, the Act of December 6, 2024, amending the **Act on Accounting**, the Act on **Statutory Auditors, Audit Firms and Public Supervision** and certain other laws was published in the Journal of Laws of 2024, item 1863. The law implements the CSRD – Corporate Sustainability Reporting Directive.

The new regulations make it mandatory for a certain group of companies to produce ESG reporting and have it attested by auditors.

The ESG reporting obligation will enter gradually. The first group to be covered by the obligation in 2025 are the largest entities that already have experience in this area. They are expected to lead the way and set good practices in ESG reporting in Poland.

The new regulations will result in a larger group of companies reporting relevant, comparable and reliable sustainability information that will be more useful to investors and other stakeholders. This is essential to changing the flow of capital toward financing sustainable growth companies.

The most important changes in ESG reporting are:

- Standardized reporting standards – moving away from the previous discretion in the choice of ESG reporting standards to the European Sustainability Reporting Standards (ESRS),
- Broader ESG information – the requirement to provide detailed information on environmental, social and corporate governance sustainability issues – as required by the ESRS,
- Place of reporting – ESG information will be presented mandatorily in a separate section of the entity's management report,
- Digitization – reports on the activities of ESG reporting units will be compulsorily produced in an electronic format that enables data analysis,
- Verification of ESG reporting – obligation to undergo attestation by auditors.

The largest public-interest entities (e.g., banks, insurers) and the largest capital groups must report already for 2024, while other large entities will have to report for 2025. SME-issuers from the regulated market (except microenterprises) will start reporting for 2026, with an option to postpone until 2028. Polish subsidiaries of non-EEA companies will be reporting for 2028.

### **2.3. Guidelines in Sustainable Finance**

Apart from the regulations described in section 2.2, the issues in this area are not yet more broadly regulated by law in Poland.



## GREEN ENVIRONMENT AND AGRIFOOD

### 3.1. Water Management

The basic legal act regulating the management of water resources in Poland is the Act of July 20, 2017, **Water Law Act** (i.e., Journal of Laws 2024, item 1087, as amended). This Law introduces rules for water management, which aim to ensure sustainable development and protection of water resources. Among other things, the Water Law Act establishes rules for water use, flood and drought protection, as well as rules for financing water management.

The European Union's Water Framework Directive (2000/60/EC) requiring the achievement of good status of surface and groundwater is being implemented in Poland primarily in the form of revising and updating river basin management plans. Poland is developing river basin management plans and programs of measures to improve water quality. River basin district management plans are one of the basic planning documents, adopted by means of regulations. They form the basis for decision-making that shapes the state of water resources and the principles of their management in a six-year perspective. The use of water must not cause deterioration of the state of water and the ecosystems dependent on it, except in cases specified in the Water Law Act it must not violate the findings of the river basin management plan. In accordance with the findings of the plans, water permits, and other administrative decisions are issued under the Water Law Act. Water management plans for river basin areas are reviewed and updated every six years. Among other things, the set of measures included in them to achieve or maintain environmental objectives – that is, the good condition of surface and groundwater – is verified. Draft water management plans for river basin districts are prepared by **the State Water Company "Wody Polskie"**.

The minister in charge of water management monitors the implementation of the measures contained in the river basin management plans. Polish waters and voivodes, marshals of voivodships, mayors or presidents of cities and directors of maritime offices, within the scope of their jurisdiction, prepare annual reports on the implementation of measures contained in these documents, for the previous year, and submit these reports to the minister responsible for water management by

February 28 of the following year. The Regulation of the Minister of Maritime Affairs and Inland Navigation of December 14, 2018, on the scope of information on the implementation of measures included in river basin management plans, flood risk management plans and the marine water protection program (Journal of Laws, item 2390) regulates the information that should be included in these reports.

In addition to the Water Law Act, the management of water resources in Poland is regulated by a few other legal acts, such as the Act of April 27, 2001, Environmental Protection Act (i.e., Journal of Laws of 2024, item 54, as amended), the Act of March 27, 2003, on Spatial Planning and Development (i.e., Journal of Laws of 2024, item 1130, as amended), or the Act of April 16, 2004 on Nature Protection (i.e., Journal of Laws of 2024, item 1478, as amended). All these laws are aimed at ensuring comprehensive protection of water resources and their rational use.

In Poland, several institutions are responsible for managing water resources, and they work together to ensure effective water conservation and management. The main institution responsible for water resources management is the aforementioned State Water Management Authority “Wody Polskie”, established under the Water Law Act. “Wody Polskie” are responsible for the implementation of the state’s water policy, including the development of water management plans, the supervision of water levels and the implementation of water investments.

“Wody Polskie” cooperate with other institutions, such as the Ministry of Infrastructure, which is responsible for shaping the country’s water policy, and the Ministry of Climate and Environment, which deals with environmental protection, including water resources protection. An important role in water resources management is also played by local governments, which are responsible for carrying out water management tasks at the local level.

The Polish Water Authority includes regional water management boards, which are responsible for managing water resources in river basin areas. Regional water management boards develop water management plans, monitor water levels, and implement investments to improve water quality and protect against floods and drought.

The management of water resources in Poland involves several challenges and problems that arise from both natural conditions and human activities. One of the main challenges is the changing climate, which affects the availability of water resources and the frequency and intensity of extreme events such as floods and droughts. Therefore, it is necessary to develop and implement effective adaptation strategies in Poland to minimize the negative effects of climate change. Another major problem is water pollution, which results from industrial, agricultural and municipal activities. These pollutants have a negative impact on water quality and aquatic ecosystems. To improve water quality, it is necessary to improve effective measures to reduce pollutant emissions and improve Poland's existing water and sewage infrastructure.

An important challenge is also to ensure sustainable management of water resources that considers the needs of different water users, such as agriculture, industry, energy, and tourism. In this context, it is important to develop and implement water management plans that consider both economic needs and environmental protection. Finally, water resources management requires effective cooperation between various institutions and public involvement. To this end, it is necessary to carry out educational and informational activities on a larger scale to raise public awareness of the importance of water conservation and to promote good water management practices

### **3.2. Agriculture and Diversity**

In Poland, the provisions of the directives on biodiversity protection fully implement the provisions of the Act of April 16, 2004, on **Nature Protection** (i.e., Journal of Laws of 2024, item 1478, as amended) and the implementing regulations issued to it. In addition, the most important Polish legal acts on biodiversity are the Act of September 28, 1991, **on Forests** (i.e., Journal of Laws of 2024, item 530, as amended), the Act of July 20, 2017, **Water Law Act** (i.e., Journal of Laws of 2024, item 1087 as amended), Act of August 11, 2021 **on alien species** (i.e., Journal of Laws of 2023, item 1589). Improving the state of biodiversity was indicated as one of the primary objectives of the **“Environmental Policy State 2030 – development strategy in the area of environment and water management”** – adopted by Resolution No. 67 of the Council of Ministers of 16.07.2019. („Monitor

Polski” of 2019, item 794). In turn, under Resolution No. 123 of 15.10.2019. The Council of Ministers adopted the “**Strategy for Sustainable Development of Rural Areas, Agriculture and Fisheries 2030**” („Monitor Polski” of 2019, item 1150), which assumes proper spatial planning in rural areas and rational land management that preserves unique forms of agricultural landscape and serves to protect biodiversity.

Biodiversity protection is inextricably linked to the concept of nature conservation and implemented through diverse legal instruments. **Two protection regimes** exist in Polish legislation. The first, traditionally referred to as “nature conservation law,” are regulations related to the protection of natural resources in conservationist, ideal terms. The second, referred to as utilitarian protection, on the other hand, are regulations relating to the economic use of natural resources in agricultural, forestry, hunting and fishing, but also aimed at preserving biodiversity through rational use.

Taking care of rural biodiversity, water quality and availability, soil functionality and climate stability in farming is the subject of a number of legal regulations, including the Act of June 23, 2022 on **organic farming and production** (Journal of Laws of 2022, item 1370, as amended), the Act of 3.02.1995 on the **protection of agricultural and forest land** (Journal of Laws 2024, item 82), the Act of 10.07.2007 on **fertilizers and fertilization** (Journal of Laws 2024, item 105), the Act of 8.03.2013 on **plant protection products** (OJ 2024, item 630). The latter act introduced the concept of “**integrated plant protection**,” meaning a method of protecting plants from harmful organisms involving the use of all available methods of plant protection, especially non–chemical methods, in a manner that minimizes the risk to human health, animal health and the environment. The Decree of the Minister of Agriculture and Rural Development of 18.04.2013 on the requirements of integrated plant protection (Journal of Laws of 2013, item 505) specifies that integrated plant protection includes all available activities and methods of plant protection against pest organisms, including the use of primarily non-chemical activities or methods, in particular: 1) the use of crop rotation, sowing or planting dates, or plant density, in a manner that reduces the occurrence of harmful organisms; 2) the use of agrotechnology in a manner that reduces the occurrence of harmful organisms, including the use of mechanical plant protection; 3) the use of varieties that are resistant or tolerant to harmful organisms

and seed produced and evaluated in accordance with seed regulations; 4) use of fertilization, irrigation and liming, in such a way as to reduce the occurrence of harmful organisms; 5) carrying out cleaning and disinfection of machinery, packaging and other objects, preventing the occurrence and spread of harmful organisms; 6) protection of beneficial organisms and the creation of conditions conducive to their occurrence, especially pollinating insects and natural enemies of harmful organisms.

The Act of June 23, 2022, ***on organic farming and production*** (Journal of Laws of 2022, item 1370, as amended) implements the provisions of EU regulations on organic production and labelling of organic products.

The most important solutions of this law are:

- Definition of the competence of the authorities – the system of control and supervision of organic production, in accordance with EU regulations,
- The abolition of the national requirement for certification bodies to give opinions on applications for approvals for the application of derogations from the rules of organic production (this solution accelerated and facilitated the procedure for issuing approvals for organic producers),
- The introduction of regulations that have increased the supply of fertilizer to organic producers,
- Increase support rates for organic farmers using organic quality seed (this solution is expected to increase the use of organic certified and basic organic seed, which will significantly contribute to increasing yields and their quality and increase the supply of Polish organic products on the market).

Details of the solutions under the Organic Agriculture and Production Act are provided at the [link](#).



**SUSTAINABLE URBAN  
DEVELOPMENT AND  
SMART CITIES**

## 4.1. Regulatory Framework for Smart Cities

### 4.1.1. *Integration of Green Infrastructure in Urban Development Laws*

The amendment to the Polish **Environmental Protection Law** and certain other laws, which came into force on January 11, 2025, stands the system from the ground up as a transparent and comprehensive legal instrument to support cities' efforts to increase their resilience to the negative effects of a changing climate. The key novelty here is that the previously optional strategic documents – so-called **Urban Adaptation Plans** – will be mandatory for all medium and large cities. These documents will be based strictly on the conclusions of the analysis of meteorological and hydrological phenomena occurring in the city, as well as scenarios of projected climate change and analysis of the risks and opportunities that arise from these changes. The programmatic part of the document will include standardized in its structure descriptions of adaptation objectives and measures, as well as the manner of their implementation, which will make it possible to compare the specific conditions in each city. Two concepts will also be part of the UAPs: the greening of the city and the management of rainwater and snowmelt in the city. It can be expected that the status and development directions of blue-green infrastructure and nature-based solutions (NBS) will be constant elements of this work. The document will have to include rules for monitoring its implementation, so that it can be determined whether the local government has an effective adaptation policy. Every two years, municipal authorities will create a report on monitoring the implementation of the UAPs and submit it to the Institute for Environmental Protection – National Research Institute, under the Ministry of Climate and Environment. The UAPs will be updated at least once every six years. The development of the system is intended to draw on the findings of the pilot program to implement urban adaptation plans in 44 Polish cities in the period 2017-2019 ([link](#)).

### 4.1.2. *Traffic Management Legislation*

The key area of regulation of this issue in Polish law primarily concerns data management in urban transportation systems. In this regard, the Act of August 11, 2021, **on open data and reuse of public**

**sector information** (Journal of Laws of 2023, item 1524) imposes an obligation on public institutions to make dynamic data available, as soon as they are collected. To realize the full potential of the data, they should be made available through APIs (an API is a set of technical functions that enable the connection and mutual exchange of data or metadata between computer programs or ICT systems). In practice, this means that professional users such as programmers can use them to build web and mobile applications such as [Czynaczas.pl](https://czynaczas.pl), [Jedzie.pl](https://jedzie.pl), or [ZTM Utrudnienia](https://ztm.utrudnienia.pl) to make every day urban life easier.

Smart cities use collected data to manage urban infrastructure, including public transportation. In some cities, such as Warsaw and Wroclaw, optimized public transportation and traffic management is in place thanks to collected data. This allows residents to use intermodal bus and streetcar services.

Interactive timetables, or apps to track public transportation, also make use of the data. They help you find a free parking space, avoid road obstructions or rent city bicycles and scooters. The data and resource portal [www.dane.gov.pl](https://www.dane.gov.pl) includes data from areas such as transportation, which is available for free use. In total, that's 34,000 data sets from more than 300 providers and more than 580 APIs that can be used for free in applications and web services

#### *4.1.3. Public Transport Investments and Legal Provisions Under Transportation Policy*

The assumptions of the policy document, which is the **State Transport Policy for 2006-2025** presented on June 27, 2005 by the Ministry of Infrastructure, included a reference to transport policy in the context of the environment. It was pointed out that the implementation of the transport policy will bring about a significant improvement in Poland's transport system, and the application of the principles of sustainable development of the transport system together with the use of modern and innovative technologies will be conducive to increasing the efficiency of operations, reducing energy consumption and, consequently, limiting unit emissions of pollutants. At the same time, broad inclusion of the public in the decision-making process regarding the development of transport

infrastructure, as well as equal consideration of social, economic and environmental rationale will lead to minimization of conflicts with nature protection.

The following were considered particularly important for reducing the negative environmental impact of the transportation system:

- Adhere to the principle of improving and developing the transportation system and its branches by implementing long-term plans and action strategies; this is to enable strategic, comprehensive environmental impact assessments, explanatory campaigns, negotiations, promotion, and early countermeasures (at the planning and early design stages), and this will be the practical implementation of the principle of integrating transportation policy with environmental policy, which is a requirement of the EU
- Increasing the competitiveness of transport modes other than road and air transport, including: rail transport by, among other things, improving rail links between major Polish cities, increasing the attractiveness and competitiveness of rail in regional and agglomeration transport, and supporting the integration of rail transport with other transport systems (creating rail–bus integration hubs, transfer hubs, etc.) – supporting the development of intermodal transport operators and logistics operators.

On November 6, 2019, ***the Strategy for Sustainable Transportation Development until 2030***, adopted by a resolution of the Council of Ministers on September 24, 2019, was published in the Monitor Polski („Monitor Polski” item 1054). The main objective of the national transport policy outlined in the strategy is to increase the country's transport accessibility and improve the safety of traffic participants and the efficiency of the transport sector by creating a coherent, sustainable, innovative and user-friendly transport system at the national, European and global levels. Achieving this goal will allow the development of favourable conditions conducive to the country's stable economic development.

Achieving the main goal in the 2030 timeframe requires the following actions:

- Building an integrated and interconnected transportation network to serve a competitive economy.
- improving the way the transportation system is organized and managed.
- changes in individual and collective mobility (this includes the promotion of public transportation).
- Improving the safety of traffic participants and transported goods.
- Reducing the negative impact of transportation on the environment.
- Improving the efficiency of the use of public funds for transportation projects.

As a first step, investment efforts will be focused on catching up on infrastructure to increase transport accessibility in Poland (roads, railroads, airports, inland waterways, seaports and inland ports) and on organizing the basic infrastructure of an integrated transport system, and, importantly, fighting transport exclusion in the voivodships. The idea is that in stages – by 2030 – it will be possible to increase the country's transportation accessibility, ensure the sustainable development of the various modes of transport, and improve the conditions for the provision of freight and passenger services.

The document includes specific strategic projects aimed at creating a coherent network of highways, expressways and high-standard railroads, a developed network of airports, seaports and inland waterways, and public transport systems. The implementation of dozens of strategic projects key to the development of Poland's transportation system has been assumed. The document also points to modern solutions to facilitate the functioning of the entire transport sector, reducing its negative impact on the environment and climate, so that it will be possible to create a sustainable transport system for the country by 2030.

The strategy calls for the use of modern technologies to improve transportation operations and improve the safety of infrastructure users and traffic participants. The strategy indicates that the flows of goods and people will be improved by coordinating transportation and logistics activities

using the current trends of the so-called Fourth Industrial Revolution in terms of eco-economy, digitization and intelligent systems.

The strategy also defines the scope of activities aimed at implementing so-called cooperative intelligent transportation systems (C-ITS), while stressing the need for public administrations to ensure interoperability of systems nationally and internationally



**COLLABORATION OF  
UNIVERSITIES WITH LOCAL  
ACTORS**

## 5.1. Municipality Law (Cooperation with the municipality regarding NGOs).

Cooperation between NGOs and *the* local government is regulated by the Act of April 24, 2003, *on public benefit activity and volunteerism* (i.e. Journal of Laws 2024, item 1491, as amended). Article 5a (1) of this law stipulates that the decision-making body of a local government unit adopts (on November 30 of each year preceding the program period), after consultations with NGOs, an **annual program of cooperation with NGOs**. Such program defines the principles of the policy implemented by the public administration body towards the non-governmental sector. The same law also imposes on the constituting body of a local government unit the obligation to determine the detailed manner of consultation with the councils of public benefit activity or non-governmental organizations on drafts of local laws in areas relating to the statutory activities of these organizations. Finally, according to this law, at all levels of administration – from the government to the municipality – there are so-called **public benefit activity councils**. The scope of activity of such councils includes:

- Communicating opinions on issues concerning the operation of NGOs.
- Communicating opinions on draft resolutions and local legislation on public benefit spheres and local and regional development strategies – also on environmental issues.
- Aiding and expressing opinions in case of disputes between organizations and the public administration.
- Communicating opinions on the commissioning of public tasks to NGOs.

The law – in addition to consulting on development directions – also provides for the following forms of cooperation between local governments and NGOs:

- Commissioning or co-implementation of public tasks – this is the basic form of cooperation and is usually based on conducting an open bidding competition. However, there are also modes of commissioning tasks without an open tender in special cases (e.g., in the event of a

natural disaster, natural catastrophe or technical failure), as well as a simplified mode of commissioning public tasks when the amount of funding does not exceed PLN 10,000 and the task is to be implemented for no longer than 90 days.

- Accepting applications for the implementation of a public task on the initiative of local government organizations.
- Taking and implementing local initiatives. A **local initiative** is a specific form of cooperation between local government units and residents for the joint implementation of a public task. Applications for the implementation of a local initiative are submitted and evaluated according to the criteria set by the decision-making body of the local government unit, which should consider the contribution of social work. Once the application is granted, a contract is concluded. The commitment of the applicant may consist of community service, monetary or in-kind benefits.
- Granting loans, guarantees, warranties for the implementation of tasks in the sphere of public benefit, under the rules set out in separate regulations.
- Establishment and operation of organizational units in cooperation with NGOs.

## 5.2. Legislation on NGOs

The Constitution of the Republic of Poland in Article 12 provides the right to association, which is the basis for the operation of NGOs. The basis for the operation of associations is contained in the Act of April 7, 1989. **Law on Associations** (i.e., Journal of Laws of 2020, item 2261), foundations – in the Act of April 6, 1984, on **Foundations** (i.e., Journal of Laws of 2023, item 166). General rules for the operation of non-governmental organizations are contained in the Act of April 24, 2003, **on Public Benefit Activity and Volunteerism** (i.e., Journal of Laws of 2024, item 1491, as amended).

The Act on Associations emphasizes that associations are a “tool” for the realization of civil liberties: the right to association and the right to equal, regardless of conviction, active participation in public life and the right to express diverse views, as well as to pursue individual interests. The act indicates the rules for the establishment, operation and closure of associations.

The Act on Foundations lays down the rules for the establishment and operation and closure of foundations and indicates the purposes for which foundations may be established. These purposes should be consistent with the fundamental interests of the Republic of Poland. In addition, they should be socially or economically useful (in particular, they are health protection, development of the economy and science, education and upbringing, culture and the arts, social welfare and assistance, environmental protection and care of historical monuments).

Both associations and foundations are subject to the Act on Public Benefit Activity and Volunteerism. It is sometimes called the “third sector constitution,” as it introduced basic legal definitions for non-governmental organization and volunteerism. It also defined the rules of cooperation with public administration and introduced the concept of public benefit.

Important provisions of this act include:

- Definition of a non-governmental organization, which (in simple terms) are non-public and non-profit entities, including associations and foundations.
- Definition of public benefit activities, which are socially useful activities carried out by NGOs in the sphere of public tasks specified in the law.
- A catalogue of public tasks (spheres of public benefit), the implementation of which local governments can delegate to NGOs.
- Indicating that the public administration cooperates in these public tasks with NGOs in various forms, including the commissioning of tasks (mainly through grant competitions) and consultations of legal acts, as well as the possibility of granting loans, guarantees and warranties to NGOs.
- The obligation to adopt a program of cooperation between the local government and NGOs, which describes the local rules of cooperation.
- The possibility of adopting a cooperation program between the government body and NGOs.
- Introduction of the concept of paid and unpaid public benefit activities.
- Determination of the conditions, failure to meet which makes paid activities become economic activity.

- Introducing the mechanism of local initiative mentioned above, by means of which residents (as an informal group or NGO) can apply to the authorities with a proposal for the joint performance of a task (which may consist, for example, in the fact that the authorities finance the tools and materials, and residents socially carry out the implementation activities of the task).
- Introducing the concept of a public benefit organization (PBO), defining its duties and privileges, including the ability to apply for 1% personal income tax.
- Describing the functioning of public benefit activity councils (at the municipal, district, provincial and national levels) – a consultative body in which NGOs and representatives of public administration participate.
- Introducing the concept of a volunteer, i.e., a person who performs “work” (being not “work” in the legal sense; in the law defined by the word “provision”) for a non-governmental organization or public administration free of charge, in accordance with certain rules, and clarifying that a member of an association, performing his activities socially, is also a volunteer.

In addition to the aforementioned laws, also important are laws and regulations that regulate various aspects of associations and foundations, e.g. the **Act on Corporate Income Tax** describes the issue of tax exemptions; the **Act on Goods and Services Tax** – the rules for paying this tax; the **Act on Public Finance** – some details in the implementation of projects, subsidized with public money; the **Act on Copyright** – the rules, for example, for concluding contracts for work with authors of projects or the use of photographs, the **Labor Code Act** – employment issues, and so on. In addition, the rules for the day-to-day operation of individual NGOs are defined by their statutes, bylaws, and internal resolutions.

### 5.3. Higher Education Law

In Polish universities, it is becoming a good practice to consult the improvement of educational processes with the socio-economic environment and to share knowledge and experience with external stakeholders. Act of July 20, 2018, **The Law on Higher Education and Science** (i.e., Journal of

Laws of 2024, item 1571, as amended), as a key piece of legislation on higher education, allows employers and representatives of the economic world, as external stakeholders, to jointly create study programs with universities, order the training of specialists, and conduct, as practitioners, some of the teaching activities. External institutions offer internships, apprenticeships, consulting and expert advice, and fund research projects and scholarships for students.

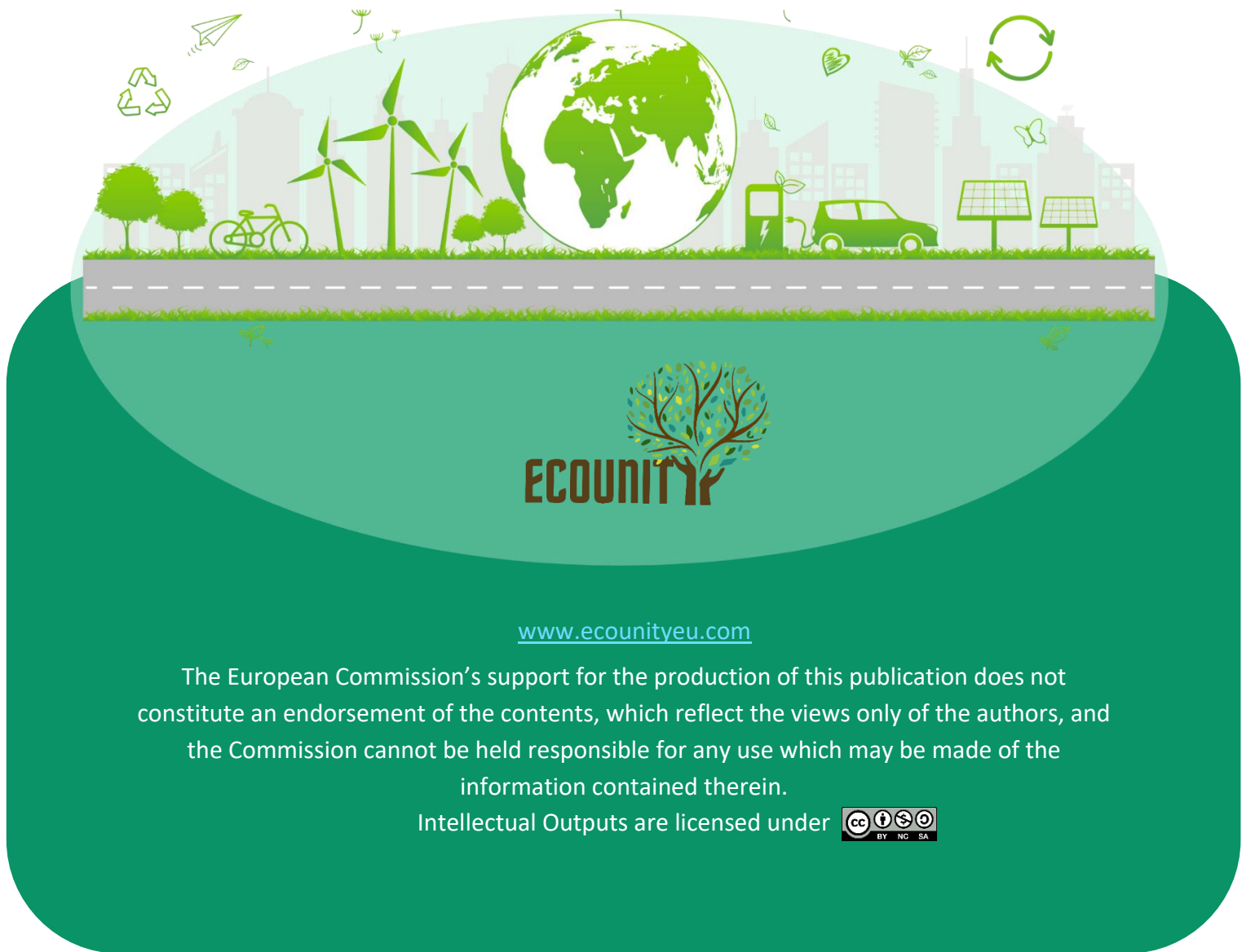
As part of the Team for Sustainable Development and Corporate Social Responsibility – a subsidiary body of the Minister of Funds and Regional Policy, which provides a platform for cooperation between the entire government administration and representatives of business and socio-economic partners – there is a Working Group on University Social Responsibility. The purpose of the Working Group is to disseminate the principles of social responsibility of universities, which were defined by the academic community in the Declaration of Social Responsibility of Universities. The Declaration is an expression of the voluntary commitment of universities to promote the idea of sustainable development and social responsibility in educational programs and management and organizational solutions of universities. The Declaration aims to build broad public awareness of the role of universities in shaping the conditions for sustainable social and economic development of the country. The implementation of the Declaration's commitments influences a better adjustment of the educational offer for students to the current economic challenges, including, above all, the labour market, the inclusion of topics related to business ethics, social responsibility, environmental impact or cooperation with the environment in teaching subjects. The declaration is addressed to all public and non-public universities. The key is the willingness of higher education institutions to carry out their educational and educational mission in the spirit of modern global education, considering trends related to sustainable development and social responsibility.

A Working Group on Social Responsibility of Universities has been established to carry out tasks based on the directions adopted in the Declaration. Currently, the Group is focusing, among other things, on organizing a series of thematic webinars on the social responsibility practices of HEIs and issuing a Directory of good social responsibility practices of HEIs in areas related to environmental protection, social responsibility and institutional governance. The work of the Working Group is coordinated with

a representative of the Ministry of Science and Higher Education. Membership in the Working Group is open to interested parties, and involvement is voluntary. Group members share their expertise and good practices.

University Social Responsibility (USR) is the concept that universities should engage with society and the environment. This includes various aspects such as:

- Sustainability: striving to minimize one's impact on the environment by implementing sustainable practices such as energy conservation, recycling and promoting green solutions. Sustainable development is closely linked to Agenda 2030, which is implemented by United Nations (UN) member countries, and involves development based on 17 Sustainable Development Goals (SDGs). They address social, economic as well as environmental issues, each focusing on a particular area of sustainable development (<https://www.un.org.pl/>).
- Education and research: conducting research and offering educational programs that contribute to solving social and environmental problems.
- Community engagement: working with local communities, NGOs and other institutions to promote social and economic development.
- Ethics and responsibility: promote ethical values and responsibility among its employees and students, encouraging fairness, equality and respect for others.



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