

“Instruments of Climate Mitigation and Energy Transition” – Polish Report

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Introduction

The EU is pursuing a comparatively ambitious climate policy. However, it is increasingly coming under pressure. Achieving the self-imposed targets appears uncertain.

In Regulation (EU) 2021/1119 establishing the framework for achieving climate neutrality (“European Climate Law”), the EU committed itself to achieving climate neutrality by 2050 and reducing net greenhouse gas emissions by 55% by 2030 and by 90% by 2040 (compared to 1990 levels).

The central instrument for achieving these targets is the EU Emissions Trading System (ETS I).

From 2028 onwards, emissions from the buildings and road transport sectors are to be included in the EU Emissions Trading System (ETS II).

For areas that (so far) are not fully integrated into emissions trading, the Effort Sharing Regulation 2018/842 (ESR) applies. It sets national reduction targets for the Member States. Member States that fail to meet these targets will in the future have to buy emission allowances from other EU countries that have overachieved their targets.

In addition to these more or less market-based instruments, the EU also relies on regulatory measures. With the Renewable Energy Directive 2023/2413 (RED III), the EU target for the share of renewable energy in 2030 was raised to 42.5% (with the aim of reaching 45%). There are also stricter energy efficiency requirements.

In the transport sector, the EU initially adopted a ban on combustion engines from 2035 onwards but has since moved back significantly from this position.

In the land-use sector (LULUCF), the EU obliges Member States to increase the removal of CO₂ through natural sinks (forests, wetlands) (“no debit rule” plus restoration targets).

To cushion the social impacts of the measures under ETS II in particular, the EU has created a compensation mechanism, the Social Climate Fund. In addition, the Just Transition Mechanism is intended to help regions that are heavily dependent on fossil-fuel-based industries finance structural change.

Objective of the Copenhagen Meeting

The aim of our meeting and of the subsequent questionnaire is to make the national implementation of EU environmental policy requirements transparent. Implementation successes and shortcomings should be highlighted, as well as nationally independent climate policy and regulatory approaches.

Questionnaire

1. Political Situation

Is EU climate (and energy transition) policy generally supported or viewed critically in the respective national political context? How has national climate (and energy transition) policy developed in recent years? What are the prospects for future political developments? What are the key climate (and energy transition) policy controversies in the national political debate? What has been the role of the Courts in your national context?

1.1. Poland as a “stress test” for EU climate-energy integration

Poland is widely treated as a *stress test* for EU climate and energy transition law because it combines (i) a historically coal-intensive electricity and heat system with (ii) a high political sensitivity to household energy costs and industrial competitiveness, while remaining fully embedded in binding EU climate instruments. As a matter of EU constitutional structure, Poland’s trajectory illuminates how the European Union’s climate acquis increasingly operates

through a hybrid of **market instruments (ETS/ETS2)**, **planning obligations (NECP governance)**, and **internal market disciplines (state aid control)**, producing recurring tensions around competence, proportionality and “energy mix sovereignty”¹.

From 2021 onward, Poland’s national strategy has been formally anchored in the **Energy Policy of Poland until 2040 (PEP2040)**, while its EU-facing commitments are channeled through the **National Energy and Climate Plan (NECP)** process. These two tracks interact: PEP2040 provides the domestic programmatic narrative (just transition, affordability, security), whereas the NECP constitutes the legally salient interface for Commission assessment and iterative governance under EU energy/climate law².

1.2. Reception of EU climate and energy transition policy: conditional support

In Poland, EU climate policy is rarely contested as a matter of scientific premise; rather, it is contested as a matter of **distribution, tempo and constitutional authority**³. The political economy of carbon pricing is central: reforms to the EU ETS and the establishment of **ETS2 (buildings and road transport)** have been framed domestically as directly implicating energy poverty and price stability, while EU law presents these measures as integral to achieving the European Union’s 2030 “Fit for 55” pathway⁴. *Inter alia* due to Polish energy mix with still significant share of coal in energy production (above 50% in electricity production; the trend is negative, meaning that the share in question is declining last years), climate protection agenda of the EU do have some negative effects, resulting in increases of prices of energy and its carriers (influencing the inflation rate also). There is a clear link between rising prices of energy and its carriers with climate protection. Of course, the problem may get more acute due to external factors, but certain impact of the climate policy itself is non-contentious.

These dynamic produces what may be termed *cost constitutionalism*: climate measures become contested not only in policy terms but through claims about the legitimacy of EU decision-making affecting national energy choices and household welfare⁵. Even where political actors accept the need for transition, contestation frequently focuses on *sequencing* (what must change first), and on the adequacy of compensatory instruments (e.g., Social Climate Fund-type cushioning) to preserve social acceptance⁶.

1.3. Domestic implementation architecture: strategy-first governance and EU “planning law”

Poland’s domestic climate-energy legal architecture remains strategy-driven rather than codified in a comprehensive climate framework statute; external assessments note the absence of a national climate law and long-term climate neutrality strategy as a distinctive feature of Poland’s governance landscape. PEP2040 (adopted February 2021) is thus central: it frames

¹ https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf

² <https://www.gov.pl/web/climate/energy-policy-of-poland-until-2040-epp2040> Accessed on 26.04.2026.

³ European Parliamentary Research Service (EPRS), *Poland’s climate action strategy* (Dec 2024), detailing Poland’s governance context, emissions trends, NECP updates, and political constraints (https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf); European Commission, “Fit for 55: Delivering on the proposals” (status overview of adopted Fit for 55 legislation, incl. ETS/ETS2 and Social Climate Fund; last updated Oct 2025) - https://commission.europa.eu/topics/climate-action/delivering-european-green-deal/fit-55-delivering-proposals_en Accessed on 26.04.2026.

⁴ <https://www.energymonitor.ai/green-deals/can-poland-dismantle-the-eu-green-deal-with-legal-challenges/>; <https://www.euki.de/en/euki-publications/country-report-of-poland-on-eu-ets-2-impacts/>; https://commission.europa.eu/topics/climate-action/delivering-european-green-deal/fit-55-delivering-proposals_en Accessed on 26.04.2026.

⁵ <https://notesfrompoland.com/2025/06/11/polands-constitutional-court-rules-eu-energy-policies-breach-national-sovereignty/> Accessed on 26.04.2026.

⁶ <https://www.euki.de/en/euki-publications/country-report-of-poland-on-eu-ets-2-impacts/> Accessed on 26.04.2026.

transition around **just transition**, a **zero-emission energy system**, and **air quality**, explicitly tying decarbonisation to affordability and energy security constraints⁷.

The NECP process, by contrast, exemplifies the EU's emergent *governance-by-planning* model. Poland's draft updated NECP submitted in March 2024 (existing measures scenario) was assessed by the Commission as insufficient for 2030 targets, prompting subsequent national work toward a more ambitious scenario later in 2024 and further updates expected thereafter. The key point is that NECP governance generates **iterative obligations of justification and benchmarking** – even where national law remains strategy-centric – thereby tightening compliance expectations without direct harmonisation of the national energy mix⁸.

1.4. Core controversy I: carbon pricing (ETS/ETS2), social legitimacy and regulatory design

ETS 2 is poised to be the most politically and legally salient EU climate instrument in Poland because it directly targets **fuel use in buildings and road transport**, turning climate compliance into a matter of everyday consumption and household budgets. Distributional concerns are not incidental: analytical work on Poland stresses the exposure of less affluent households and the importance of targeted support mechanisms – precisely the policy space that the Social Climate Fund and national Social Climate Plans are designed to occupy⁹.

In EU law terms, the controversy blends internal market environmental regulation with social policy constraints, encouraging arguments framed around proportionality, fairness, and the adequacy of “flanking” measures. Poland's wider climate governance context – where public concern about climate change is lower than the EU average, yet expectations for government/EU action remain significant – reinforces the salience of legal-institutional design for compensation and legitimacy¹⁰.

1.5. Core controversy II: renewables deployment, spatial planning and administrative law (the “10H” legacy)

A paradigmatic Polish controversy concerns onshore wind siting regulation. The 2016 “10H rule” is widely described as having strongly constrained new onshore wind development, leading to a policy push for liberalisation as part of transition and energy security goals. The 2023 amendments created greater municipal discretion via local zoning plans but retained a statutory hard minimum distance (700m), leaving continuing disputes about further easing.

This is a classic European law problem in domestic clothing: **decarbonisation objectives** are filtered through **national land-use planning law, EIA/SEA procedures, and participatory safeguards**, creating veto points and litigation opportunities that can materially affect compliance trajectories. Subsequent reform efforts have remained politically contentious, and independent reporting highlights how regulatory instability and administrative barriers may slow deployment, threatening the pace and cost-effectiveness of transition¹¹.

1.6. Core controversy III: coal exit and “just transition” as EU conditionality governance

Coal remains central to Polish transition politics, but increasingly as a question of **sequencing and regional burden-sharing** rather than outright refusal. A mining “social contract” referenced sets a horizon for closure of the last hard-coal mine by 2049, framing transition in

⁷ <https://www.gov.pl/web/climate/energy-policy-of-poland-until-2040-epp2040>; https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

⁸ https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

⁹ https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

¹⁰ <https://www.nik.gov.pl/en/news/delays-and-barriers-in-the-development-of-polish-wind-power-industry.html> Accessed on 26.04.2026.

¹¹ <https://www.nik.gov.pl/en/news/delays-and-barriers-in-the-development-of-polish-wind-power-industry.html>; <https://notesfrompoland.com/2025/03/22/polish-government-approves-bill-to-ease-building-of-onshore-wind-farms/> Accessed on 26.04.2026.

negotiated, long-duration terms¹². Meanwhile, Poland is a major beneficiary of EU just transition support, which embeds domestic transition choices within the conditionality and programming logic of EU cohesion instruments¹³.

1.7. Nuclear and EU internal market law: state aid control as both constraint and enabler

Poland's embrace of nuclear power as a long-term decarbonisation and energy security pillar situates EU internal market law at the centre of national transition strategy. The European Commission's **December 2025 approval of Polish state aid for the first nuclear plant**—following an in-depth investigation and adjustments to the design and duration of revenue support—illustrates the pivotal role of **state aid control** in shaping risk allocation, incentives, and market compatibility for capital-intensive low-carbon infrastructure.

1.8. Courts: enforcement and competence conflict (constitutional review)

(a) enforcement of interim measures of CJEU in environmental procedure: Turów case

The most salient judicial episode linking Poland to EU climate-energy governance is the **Turów lignite mine** dispute¹⁴. In May 2021 the Court ordered interim measures requiring cessation of extraction, and in September 2021 imposed a **€500,000/day penalty** for non-compliance, underscoring the CJEU's capacity to secure compliance through interim relief and financial coercion. The legal lever was not a climate-right per se but the **EIA Directive logic**: procedural environmental obligations become powerful constraints on carbon-intensive infrastructure¹⁵.

(b) Constitutional contestation of EU competence: judgments of Constitutional Tribunal in case K 10/24 and legitimacy disputes

In June 2025 (K 10/24), Poland's Constitutional Tribunal held that certain EU treaty interpretations (as developed in EU jurisprudence) affecting environmental/energy decision-making exceeded constitutional limits, reinforcing a sovereignty narrative around “energy mix” competence¹⁶. Yet the practical significance of such rulings is intertwined with rule-of-law controversies.

The role of courts is quite limited when it comes to the subject-matter in question.

1.9. Outlook: where legal conflict is most likely to concentrate

Looking forward, legal-political conflict is likely to concentrate on two nodes. First, ETS2 implementation will test the credibility and legality of national compensation design, raising issues of administrative capacity, social targeting and the legitimacy of carbon pricing in a lower-income Member State context. Second, accelerated renewables deployment – especially onshore wind – will continue to depend on the stability of planning/permitting law, local participation, and the avoidance of regulatory churn identified in oversight analyses. In parallel, nuclear development will remain under the shadow of EU state aid and market design constraints, demonstrating that deep decarbonisation pathways are increasingly co-produced by national policy choices and EU internal market adjudication.

¹² https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

¹³ <https://www.forum-energie.eu/en/just-transition-what-number-to-call> Accessed on 26.04.2026.

¹⁴ <https://www.clientearth.org/projects/access-to-justice-for-a-greener-europe/updates-annual-newsletters/turow-case-the-competencies-of-the-european-commission-as-an-intervener-might-not-be-sufficient/> Accessed on 26.04.2026.

¹⁵ <https://curia.europa.eu/jcms/upload/docs/application/pdf/2021-09/cp210159en.pdf> Accessed on 26.04.2026.

¹⁶ <https://verfassungsblog.de/the-cjeu-versus-the-constitutional-tribunal-in-poland/> Accessed on 26.04.2026.

2. Overall Climate Policy Targets

Are the EU's overall climate targets (2035/2040/2050) considered adequate / too ambitious / insufficient in national politics? Has the Member State set more ambitious national climate targets ("gold plating")? If so, what additional national targets are being pursued?

2.1. Poland's Response to EU Climate Targets (2035, 2040, 2050) – Political and Public Perspectives

The European Union has set ambitious climate goals for the coming decades: cutting net greenhouse gas (GHG) emissions by around 70% by 2035 (an indicative target under the Paris Agreement), 90% by 2040, and achieving net-zero emissions by 2050¹⁷. In Poland, political and public reactions to these targets have been mixed. Some view them as necessary (or even not ambitious enough), while others see them as overly ambitious or economically burdensome. Fears expressed include in particular the impact of climate targets on rising prices of energy and its carriers (thereby contributing to higher inflation rate in general) and the scope of renovation costs and actions required to ensure compliance of dwellings with the Energy Performance of Buildings Directive (2024/1275). Poland has not adopted any more stringent "gold-plated" national climate targets beyond what the EU requires – in fact, its domestic energy/climate plans generally trail the EU's ambitions¹⁸.

2.2. Polish Public Perception of EU Climate Targets

Overall, Polish society shows *concern about climate change*, but there are **divergent views on the speed and cost** of meeting the EU's climate targets.

Recent opinion polls illustrate the nuanced public attitude. In late 2025, a national survey found that although a majority of Poles (68%) acknowledge climate change as a real threat, only 26% firmly support reaching net-zero emissions by 2050 as the EU prescribes¹⁹. Instead, two-thirds of respondents favor a more gradual approach to climate neutrality, calibrated to Poland's economic capacities²⁰. This suggests that many Poles view the EU's timetable (2035–2050) as somewhat *too ambitious* for Poland, even if they agree with the overall goal.

At the same time, there is notable support for climate action in specific areas. For instance, large majorities of Poles support investments in renewable energy and energy efficiency. EU surveys show that around 81% of Europeans – including many Poles – back the 2050 EU climate neutrality goal in principle²¹. Polish society broadly favors clean energy transition and acknowledges the need to adapt to climate change. 93% of Poles say it's important to prepare for climate impacts like floods and droughts²². However, immediate economic concerns (such as inflation and energy costs) often overshadow climate policy in the public debate. The energy crisis and the war in Ukraine have tempered enthusiasm for rapid decarbonization – support for phasing out coal has declined in recent years (from ~74% in 2021 to 55% in 2025) as people worry about energy security and costs²³.

In sum, Polish public opinion recognizes climate change as an issue and supports long-term cleaner energy, but many citizens question whether the EU's 2035–2050 targets are realistic for

¹⁷ <https://www.consilium.europa.eu/en/press/press-releases/2025/12/10/2040-climate-target-council-and-parliament-agree-on-a-90-emissions-reduction/> Accessed on 26.04.2026.

¹⁸ https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

¹⁹ <https://knews.media/2025/12/19/poles-about-climate-neutrality-cbos-shows-divided-opinions/> Accessed on 26.04.2026.

²⁰ <https://knews.media/2025/12/19/poles-about-climate-neutrality-cbos-shows-divided-opinions/> Accessed on 26.04.2026.

²¹ <https://europa.eu/eurobarometer/surveys/detail/3472?ettrans=pl> Accessed on 26.04.2026.

²² <https://www.eib.org/en/press/all/2024-440-clear-support-in-favour-of-action-to-adapt-to-climate-change-in-poland-eib-survey-shows> Accessed on 26.04.2026.

²³ <https://knews.media/2025/12/19/poles-about-climate-neutrality-cbos-shows-divided-opinions/> Accessed on 26.04.2026.

Poland's situation. There is a prevalent sentiment that Poland should pursue climate goals at a more measured pace, with significant EU financial aid, to avoid undue economic hardship.

2.3. National vs. EU Climate Targets: Is Poland “Gold-Plating”?

Poland has not adopted more ambitious national climate targets beyond EU requirements – in fact, its official plans have often been *less* ambitious than the EU benchmarks. The concept of “gold plating” does not apply in Poland's case:

- **No earlier net-zero target:** Poland has not set a climate-neutrality deadline earlier than 2050. It is currently bound by the EU Climate Law's 2050 net-zero mandate, but there is no Polish law or strategy enshrining a 2050 (or earlier) target at the national level²⁴. (In 2019, Poland was initially exempt from the EU's 2050 deal and insisted on flexibility, given its heavy dependence on coal²⁵. The new pro-EU government now accepts the 2050 goal, but no 2040 or 2045 neutrality target has been adopted).
- **Interim targets and energy mix:** Poland's domestic climate/energy strategies have generally aimed *below* the EU's common targets. For example, the official Energy Policy of Poland to 2040 (PEP2040), published in 2021, targeted only a 30% reduction in GHG emissions by 2030 (vs. the EU's 55% target) and set a 32% renewable electricity share by 2030 (below the EU's recommended share)²⁶. It also planned for coal to remain ~56% of the power mix in 2030²⁷. A 2021 government social contract with mining unions even fixed the closure of Poland's last coal mine only in 2049, just one year before the EU-wide neutrality deadline²⁸. These national plans, therefore, do not exceed EU requirements – they largely mirror or delay them.
- **Recent updates:** The current government has indicated it will revise Poland's climate and energy goals to better align with EU commitments. A draft *updated National Energy and Climate Plan (NECP)* for 2021–2030 (prepared in 2024) proposes raising Poland's 2030 ambition (e.g. targeting ~50% emissions reduction and over 32% renewables)²⁹. Likewise, Poland 2050 campaigned on a coal exit by 2040, which is more ambitious than the previous 2049 timeline³⁰. Still, as of 2026 no *new* binding national targets for 2035 or 2040 beyond EU law have been legislated. Poland's climate trajectory is essentially governed by EU directives rather than domestic “gold-plated” targets.

3. Emission Trading System I (Industry)

Is ETS I considered appropriate? If not, what reforms are viewed as priorities from the national perspective?

3.1. Assessment of the Effectiveness of the EU ETS (ETS I) from Poland's Perspective

The EU ETS I has been a central tool of EU climate policy for over 18 years. From Poland's perspective, it is seen as both a mechanism for reducing emissions and a problematic burden in terms of energy prices, industrial competitiveness, and social fairness. While ETS I have contributed to CO₂ reductions in Poland, its impact on energy costs and economic stability has

²⁴https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

²⁵<https://www.pap.pl/en/news/news%2C557075%2Cpoland-exempted-2050-climate-neutrality-deal-pm.html> Accessed on 26.04.2026.

²⁶https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

²⁷https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

²⁸https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

²⁹https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/767168/EPRS_BRI%282024%29767168_EN.pdf Accessed on 26.04.2026.

³⁰<https://smoglab.pl/zielone-obietnice-przypominamy-najwazniejsze-srodowiskowe-zobowiazania-politykow/> Accessed on 26.04.2026.

sparked significant debate. The Polish government – while supporting EU climate goals – argues that ETS I require reforms to better balance climate ambitions with economic and social realities. The central character of the EU ETS is a problem in these terms, because when the carbon price is uniform, the same EUR value has a different weight in different EU Member States, and there are different national circumstances related, *inter alia*, to energy mixes of Member States that should be taken into account to a greater extent.

Key Insights³¹

Topic	Insight
Emission Reductions	CO ₂ emissions covered by ETS in Poland fell by ~4% in 2022 (to ~185 million tons), mainly in industry. Emissions from coal-based power generation remained largely unchanged.
Economic Burden	In 2024, Polish companies spent ~PLN 38.7 billion on emission allowances, while the state earned PLN 16.6 billion—resulting in a net outflow of ~PLN 22 billion.
Reform Priorities	Poland advocates for limiting speculation in the carbon market, reforming the Market Stability Reserve (MSR), and delaying ETS II implementation until at least 2030.



3.2. Impact on Poland’s Climate Policy

ETS I is a cornerstone of the EU’s climate neutrality targets for 2030 and 2050. For Poland – still heavily reliant on coal – it has driven some progress in emissions reduction, particularly in industrial sectors. However, **coal-fired power plants, which account for over 50% of Poland’s ETS emissions, have shown little change in emission levels.** The national energy strategy (PEP2040) and the National Energy and Climate Plan (NECP) aim for a just transition, but the pace of decarbonization remains slow.

3.3. Economic and Social Effects

The high price of CO₂ allowances (around €80–100 per ton) has significantly increased energy costs in Poland. Since 2018, Polish companies have spent ~PLN 174 billion on allowances, while the state earned ~PLN 128 billion – resulting in a net cost of ~PLN 46 billion³². These costs are passed on to consumers, contributing to high electricity prices.

However, a significant portion of ETS revenues is reinvested in Poland through EU funds like the Modernisation Fund and the Recovery and Resilience Facility. These support renewable energy, energy efficiency, and industrial decarbonization projects³³. After accounting for these inflows, Poland’s net financial position from ETS-related mechanisms may be positive (estimated at +PLN 45 billion by end of 2025)³⁴.

Stakeholder Positions and Reform Proposals

Stakeholder	Assessment of ETS I	Key Reform Proposals
Polish Government ³⁵	Supports climate goals but criticizes ETS I for high energy costs and industrial burden.	- Limit speculation in the carbon market - Reform MSR to stabilize prices - Delay ETS II until 2030 and make it voluntary

³¹ https://climate.ec.europa.eu/document/download/c87bf87e-3785-46df-b270-4461814adeaa_en?filename=pl_2023_factsheet_en.pdf; <https://www.ure.gov.pl/en/communication/news/485,More-than-PLN-29-billion-in-compensation-for-energy-intensive-industries.html> Accessed on 26.04.2026.

³² <https://enerace.eu/blog/ets-co2-impact-on-energy-prices> Accessed on 26.04.2026.

³³ <https://www.forum-energii.eu/en/whom-to-ask-how-poland-spends-billions-from-the-modernisation-fund> Accessed on 26.04.2026.

³⁴ https://ec.europa.eu/commission/presscorner/detail/en/ip_25_1714 Accessed on 26.04.2026.

³⁵ <https://www.gov.pl/web/climate/the-environment-council-envi-has-agreed-on-a-revision-of-the-european-climate-law-ets-2-delayed-poland-is-effectively-changing-the-way-eu-climate-policy-is-shaped> Accessed on 26.04.2026.

Industry³⁶	Sees ETS as a threat to competitiveness and investment capacity.	- Extend free allowances beyond 2030 - Adjust emission benchmarks to reflect technological feasibility - Integrate CCS/CCU technologies into ETS
Public Opinion	Over 50% of Poles support limiting ETS, even at the cost of EU tensions.	- Reduce energy bills through tax relief - Expand energy efficiency programs

From Poland’s perspective, ETS I is a **double-edged sword**: it is essential for meeting climate goals but imposes **significant economic and social costs**. Poland is pushing for reforms that would make the system more predictable, fair, and aligned with its energy transition needs. The upcoming 2026 review of the ETS directive will be a critical moment for addressing these concerns and ensuring that the system supports both climate action and economic resilience across the EU.

4. Emission Trading System II (Buildings and Road Transport)

What share of national total energy consumption is attributable to buildings and road transport? Is the postponement of ETS II to 2028 viewed positively? Are buildings and road transport already part of a national regulatory regime that anticipates elements of ETS II? How are the prospects for decarbonizing the national building and transport sectors assessed?

4.1. Share of energy use by buildings and road transport in Poland: Buildings (the combined residential and services sectors) account for roughly **around 40% of Poland’s final energy consumption**, while **the transport sector uses about one-third of total energy – the vast majority of which is road transport³⁷**. (For context, in 2023 transport was Poland’s largest energy-consuming sector at ~34% of final energy use, followed by households/buildings at ~41%³⁸. These figures illustrate why buildings and road traffic are central to Poland’s energy and climate strategy).

4.2. Reaction to postponing ETS II to 2028: Polish authorities have generally welcomed the one-year delay of the EU’s new Emissions Trading System for buildings and road transport (ETS II). The government had actively lobbied for postponement to shield citizens from the immediate impact of fuel and heating price rises³⁹.

4.3. Existing Polish frameworks ahead of ETS II: Poland does not yet have a domestic carbon-trading system for buildings or road fuels (implementation of the EU’s 2023 ETS2 directive into national law is still pending). However, several national regulations already push these sectors toward lower emissions in line with forthcoming ETS II goals.

In the **buildings sector**, Poland has long-standing policies on energy efficiency and heating upgrades – notably the *Thermomodernisation and Renovation Act of 2008*, which provides financial support for insulating buildings and improving heating systems (and created a central register of building energy performance and emissions). Stricter building codes and energy performance standards (implementing EU directives on building efficiency) are also in force.

³⁶ <https://pkee.pl/en/news/press-release/pkee-implementing-the-eu-s-2040-climate-target-poses-risks-to-competitiveness-and-energy-security>; <https://www.euki.de/en/euki-publications/country-report-of-poland-on-eu-ets-2-impacts/> Accessed on 26.04.2026.

³⁷ <https://www.odyssee-mure.eu/publications/efficiency-trends-policies-profiles/poland.html#transport>; <https://www.euki.de/en/euki-publications/country-report-of-poland-on-eu-ets-2-impacts/> Accessed on 26.04.2026.

³⁸ <https://www.odyssee-mure.eu/publications/efficiency-trends-policies-profiles/poland.html#transport>; <https://www.euki.de/en/euki-publications/country-report-of-poland-on-eu-ets-2-impacts/> Accessed on 26.04.2026.

³⁹ <https://www.gov.pl/web/climate/the-environment-council-envi-has-agreed-on-a-revision-of-the-european-climate-law-ets-2-delayed-poland-is-effectively-changing-the-way-eu-climate-policy-is-shape> Accessed on 26.04.2026.

Many provincial authorities have adopted “**anti-smog**” **resolutions** under the *Environmental Protection Law of 2004*, which ban or restrict burning high-emission solid fuels in household boilers to improve air quality and cut CO₂ output from buildings.

In the **transport sector**, the key national law is the *Electromobility and Alternative Fuels Act of 2018*, which incentivizes electric vehicles and development of charging infrastructure, and explicitly empowers cities to establish “Clean Transport Zones” barring the most polluting road vehicles in urban areas.

Other measures include **fuel quality regulations and vehicle emission standards** (harmonized with EU law), expansion of public transport, and support for alternative fuels.

While these existing policies don’t yet impose an ETS-style carbon price on building heat or road fuel, they anticipate some ETS II objectives by promoting energy savings and emissions reduction in buildings and road transport through efficiency mandates, technological shifts, and local emission controls.

4.4. Prospects for decarbonising buildings and transport policy outlook: Polish strategic documents and experts recognize that decarbonising the building and road transport sectors is both crucial and challenging. The *National Energy and Climate Plan* (Krajowy Plan na rzecz Energii i Klimatu,) and *Energy Policy of Poland to 2040* (PEP2040) set out goals to drastically cut emissions in these sectors – for example, eliminating coal for home heating by the mid-2030s and electrifying much of road transport.

Polish policymakers are pressing a broad mix of measures: large-scale building insulation and clean heating programs (such as the “Czyste Powietrze” retrofit subsidy scheme), stricter energy standards for buildings, and accelerated deployment of heat pumps and district heating decarbonisation⁴⁰.

Similarly, plans aim to transition the transport sector through expanded public transportation, electric vehicle incentives, and infrastructure for zero-emission mobility⁴¹.

Significant funding is being marshalled for these efforts – Poland is set to be the largest beneficiary of the EU Social Climate Fund, with over €15–20 billion earmarked to help households and local authorities invest in cleaner heating, building upgrades, and emissions-free transport options⁴². Despite these initiatives, legal and policy analyses underscore that the road ahead is steep. The building stock in Poland is older and energy-inefficient (with many homes still heated by coal or outdated boilers), meaning deep emission cuts will require intensive upgrades and enforcement of standards.

5. Double regulation?

Is there a discussion about the topic of 'double' regulation: e.g. energy efficiency in ETS installations / build environment, National taxes on/pricing of CO₂ emissions, Emission Limit Values in environmental permits?

In Poland, the issue of **overlapping regulations** in these areas has been recognized and is the subject of legal and industry debate. Among the key points raised are:

- **Energy efficiency in installations covered by the EU ETS:** Introducing additional energy efficiency requirements for facilities that already bear the costs of purchasing CO₂ allowances is often criticized as a double regulation. For instance, new EU rules

⁴⁰ <https://www.eea.europa.eu/en/europe-environment-2025/countries/poland/final-energy-consumption> Accessed on 26.04.2026.

⁴¹ <https://www.eea.europa.eu/en/europe-environment-2025/countries/poland/final-energy-consumption> Accessed on 26.04.2026.

⁴² <https://www.gov.pl/web/funds-regional-policy/minister-k-pelczynska-nalecz-the-goals-and-directions-of-polands-development-must-be-clearly-defined> Accessed on 26.04.2026.

make a portion of free allowances contingent on implementing energy audit recommendations – a measure which **duplicates existing emission reduction incentives** arising from the ETS allowance price.

- **National CO₂ taxes or pricing systems:** In Poland’s legal framework, authorities generally avoid imposing a separate CO₂ tax on entities covered by the EU ETS, to prevent double-charging them for the same emissions. Poland’s *Environmental Protection Law* (Prawo ochrony środowiska) **exempts installations participating in the ETS from paying national fees for carbon dioxide (CO₂) emissions** into the atmosphere. In other words, a company required to surrender CO₂ allowances under the ETS **does not pay an additional environmental fee for CO₂** – this arrangement is specifically designed to prevent double penalizing the same emission.
- **Emission Limit Values (ELVs) in environmental permits:** Polish regulations implementing the EU Industrial Emissions Directive (IED) **prohibit setting emission limits for greenhouse gases (including CO₂) in integrated permits** for installations covered by the EU ETS. This rule aims to avoid overlapping regulations – since an installation’s CO₂ emissions are accounted for under the ETS, the environmental permitting authority does not impose a separate CO₂ cap in the permit. This prevents double regulation: the operator does not have to simultaneously purchase emission allowances and comply with an independently imposed top-down CO₂ limit in the permit.

Polish **government and industry representatives** emphasize the need for **coordination of regulations** – for instance, ensuring that boosting energy efficiency, national carbon fees, or strict permit limits do not overlap with EU ETS mechanisms but instead complement them coherently, rather than causing double regulatory burdens⁴³. All these voices indicate that in Poland the problem of “*double regulation*” is well understood – and efforts are ongoing to ensure climate law is proportionate and does not force companies to bear multiple costs for the same emission.

6. Effort Sharing

Is the Member State “on track” to meet its national reduction targets under the Effort Sharing Regulation 2018/842? Is failure / compliance / over-achievement of the EU requirements expected? What are the main challenges or success factors influencing compliance or non-compliance with the EU requirements? Does the state intend to sell its own emission credits or to purchase such credits from other Member States?

6.1. Current status: Poland is currently complying with its annual emission limits set under the Effort Sharing Regulation (ESR) — emissions from non-ETS sectors in 2023 did not exceed the country’s allocated limit. However, actual emissions in these sectors remain around 9% higher than 2005 levels, meaning that no real emission reductions have occurred yet — even though short-term targets have been formally met⁴⁴.

6.2. Outlook to 2030 (EU requirements): The revised ESR target requires Poland to reduce emissions by 17.7% compared to 2005 levels by 2030. Current projections show that under existing policies, Poland will fall short of this target — expected reductions are only around 14.1%, which is 3.6 percentage points below the goal. Only under a scenario with additional

⁴³ <https://www.gov.pl/web/climate/the-environment-council-envi-has-agreed-on-a-revision-of-the-european-climate-law-ets-2-delayed-poland-is-effectively-changing-the-way-eu-climate-policy-is-shaped> Accessed on 26.04.2026.

⁴⁴ https://climate.ec.europa.eu/document/download/36fe8dac-091d-4a18-b7c6-8a9ba0ad54e8_en?filename=pl_2024_factsheet_en.pdf Accessed on 26.04.2026.

measures (as outlined in the updated National Energy and Climate Plan, NECP) is Poland expected to meet its 2030 target⁴⁵.

6.3. Key challenges (and success factors) affecting ESR compliance: Poland faces major barriers in reducing emissions in non-ETS sectors. The biggest challenges are transport and heating: road transport emissions have surged by nearly 95% since 2005, with low uptake of zero-emission vehicles and insufficient charging infrastructure⁴⁶. Additionally, coal remains dominant in district heating, especially in urban areas. Agricultural emissions have also increased (~4–5% since 2005), and options for reductions are limited due to food security concerns⁴⁷. On the positive side, Poland has implemented support programs such as “My Electricity” (solar panels, heat pumps), “Clean Air” (building energy efficiency), and “My Electric Car” (EV subsidies), which contribute to emission reductions. However, their scale and implementation pace must increase to ensure full ESR compliance by 2030⁴⁸.

Poland does not have a declared strategic intention to be a consistent net buyer or seller of Effort Sharing Regulation (ESR) credits. Generally, it tries to achieve targets without buying or selling credits.

7. Renewable Energy

What progress has been made in the transition towards a national energy supply based on renewable energy? What is the current energy mix, and what are the projections up to 2050? What differences exist in the transformation of the electricity market versus the broader energy market (including non electric heating, transport and other energy use)? What are the major national regulatory instruments to support the transition to renewables? What major obstacles hinder a faster transition to renewable energy at the national level? Are adjustments to the EU’s regulatory framework considered necessary? If so, which ones?

7.1. Progress made in the transition towards a national energy supply based on renewable energy. Current energy mix and projections up to 2050

Data show a positive trend as regards share of the renewable energy sources in Polish energy mix. The following sources demonstrate respective numbers:

- A. Energy from renewable resources - statistical Analysis and Reports, Statistic Poland (GUS), Warszawa 2025 (the data concern the years 2020-2024). <https://stat.gov.pl/en/topics/environment-energy/energy/energy-from-renewable-sources-in-2024,3,17.html> (Accessed on 26.04.2026)

Obtaining of renewable energy has shown a slight upward trend in recent years. The share of energy from renewable sources in the total primary energy production increased in the years 2020-2024 from 21.2% to 27.2%. The structure of obtaining energy from renewable sources in

⁴⁵ https://energy.ec.europa.eu/document/download/167fe5d4-2498-409b-afa2-6cf3e7145091_en#:~:text=The%20draft%20Polish%20plan%20contains%20a%20comprehensive,measures%20in%20the%20building%20and%20agriculture%20sectors Accessed on 26.04.2026.

⁴⁶ https://ios.edu.pl/wp-content/uploads/2019/03/non_ETS_ANG.pdf; <https://www.eea.europa.eu/en/topics/in-depth/climate-change-mitigation-reducing-emissions/trends-and-projections-in-europe-reports> Accessed on 26.04.2026.

⁴⁷ https://www.kobize.pl/uploads/materialy/materialy_do_pobrania/krajowa_inwentaryzacja_emisji/NIR_2024_raport_syntetyczny_PL.pdf Accessed on 26.04.2026.

⁴⁸ https://ios.edu.pl/wp-content/uploads/2019/03/non_ETS_ANG.pdf; https://www.kobize.pl/uploads/materialy/materialy_do_pobrania/krajowa_inwentaryzacja_emisji/NIR_2024_raport_syntetyczny_PL.pdf Accessed on 26.04.2026.

Poland is primarily due to the geographical conditions characteristic for our country and the resources that can be managed.

Energy obtained from renewable sources in Poland in 2024 mainly comes from solid biofuels (56.4%), wind energy (14.7%) and solar energy (11.1%). (...)

Total national consumption of energy from renewable sources in 2020-2024 increased by 14.1% (i.e. from 542.2 PJ in 2020 to 618.8 PJ in 2024).

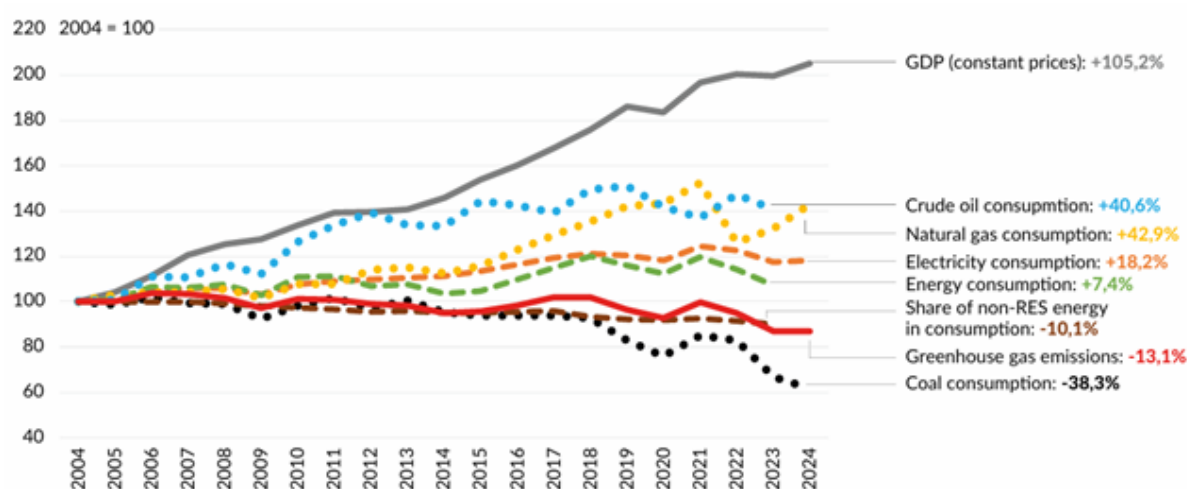
In the same period, the gross final consumption of energy from renewable sources increased by 9.4% (i.e. from 499.4 PJ in 2020 to 546.4 PJ in 2024).

In 2024, index of the share of energy from renewable energy sources in gross final energy consumption amounted to 17.7%. The share of energy from renewable sources in gross final energy consumption in the electricity sector amounted to 30.4%, in heating and cooling amounted to 21.2%, in transport amounted to 6.0%.

The data on the use of solar energy in the years 2020–2024 (...) show its systematic growth. In 2024, the total consumption of this energy was almost 6,5-fold higher than in 2020.

B. K. Kwidziński, M. Dusiło, Energy Transition in Poland Edition 2025, Forum Energii; <https://www.forum-energii.eu/en/transformacja-energetyczna-polski-edycja-2025> (Accessed on 26.04.2026)

Progress of the energy transition since 2004 (since Poland's EU accession)⁴⁹



Electricity generation in 2024:

56.2% - the share of coal in gross electricity generation in 2024 (4.3 p.p. less than in 2023);

29.4% - the share of RES; 2.3 p.p. more than in 2023. *With a record production of 49.8 TWh, more electricity was produced from renewables in 2024 than from lignite*

- Production from on shore wind reached a record level of 24.5 TWh (14.5%).

⁴⁹ K. Kwidziński, M. Dusiło, Energy Transition in Poland Edition 2025, Forum Energii; <https://www.forum-energii.eu/en/transformacja-energetyczna-polski-edycja-2025> (Accessed on 26.04.2026).

○ Production from photovoltaics reached a level of 15,25 TWH (9%).
Electricity production from natural gas reached its highest level ever – 20.6 TWh (12.2% of electricity production) – due to new gas units in Gryfino and lower average annual gas prices.

- C. Press release from the Ministry of Climate and the Environment, February 2026 (The growth in renewable energy capacity and energy production from RES) – <https://www.gov.pl/web/klimat/polska-osiaga-50-mocy-z-oze--historyczny-przelom> (Accessed on 26.04.2026)

We have reached a turning point in the development of RES in Poland! For the first time in history, the share of renewable energy sources in the installed capacity of our country has exceeded 50%. At the end of December 2025, it was exactly 50.04%. Furthermore, the share of RES in Poland's electricity production reached a record 31.41% in 2025! Polish renewable sources produced almost 55,000 GWh!“. Over the course of five years, the share of energy from RES in total production increased from 17.83% in 2020 to 31.41% in 2025, which means that almost every third kilowatt-hour produced in Poland came from RES.

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7.2. Projections anticipate further increase of share of RES:

- A. The projections up to 2030-2040 according to the Poland's draft revised *National Energy and Climate Plan (NECP 2025)*, <https://www.gov.pl/web/klimat/projekt-krajowego-planu-w-dziedzinie-energii-i-klimatu-do-2030-r-z-perspektywa-do-2040-r-wersja-przekazana-do-dalszego-procedowania-na-poziomie-rady-ministrow> (Accessed on 26.04.2026)

The updated *NECP 2025* presents two climate and energy scenarios for 2040 – a scenario involving active government measures (WAM – with additional measures) and a business-as-usual scenario (WEM – with existing measures). According to *NECP 2025*:

- by 2030, the share of renewable energy sources in electricity generation will reach 51.6% (WEM scenario) and 53.2% (WAM scenario).
- by 2040, it is projected that these figures will reach 65% and 68%, respectively.
- another objective is to increase the share of RES in gross final energy consumption to 30% by 2030 under the WEM scenario and to 32% under the WAM scenario.

Forecasts indicate that the electricity sector will undergo the fastest changes, with the share of renewable energy sources potentially reaching 51.8% (8.3 Mtoe) by 2030 and 79.8% (18.5 Mtoe) by 2040.

The share of RES:

- in heating and cooling could reach 36.7% (10.8 Mtoe) and 67.6% (15.2 Mtoe) by 2040.
- in transport could reach 18.9% (2.5 Mtoe) by 2030 and 47.5% (4.2 Mtoe) by 2040.

According to the updated *NECP 2025* the development of renewable energy sources is one of the main tools for decarbonising the economy. Priority is given to measures that directly increase the use of common technologies, such as wind and solar power, heat pumps, and electromobility on roads and railways. Above all, priority is given to ensuring the technical capacity for the growth of renewable energy sources adapting energy transmission and distribution infrastructure and developing stable and controllable reserve sources to enhancing the flexibility of generation and consumption also developing energy storage and alternative fuel infrastructure.

**B. *The Energy Policy of Poland until 2040 (PEP 2040)*,
<https://www.gov.pl/web/climate/energy-policy-of-poland-until-2040-epp2040>
(Accessed on 26.04.2026)**

The *PEP 2040* sets out lower RES indicators than the revised *NECP 2025*. A key role in achieving the RES target will be played by offshore wind farms, the further development of photovoltaics and onshore wind farms. The importance of biomass, biogas and geothermal energy in district heating and heat pumps is also expected to increase, as is the use of advanced biofuels and electricity in transport (p. 16).

7.3. Differences existing in the transformation of the electricity market versus the broader energy market (including non-electric heating, transport and other energy use)

The electricity market transformation is more advanced and centralized, and the broader energy market transformation (heating, transport, fuels) is more fragmented and slower. Many households are still coal-based, and it is harder to change the situation in case of many small emitters. Also, transport is dominated by oil fuels.

The transformation is more top-down in case of electricity. In case of broader energy sector, it is to a significant extent bottom-up.

7.4. Major national regulatory instruments to support the transition to renewables

There is a great variety of systems of support applied in Poland for the purpose of promotion of renewable energy sources. The manner of harmonization employed by RED Directive (2018/2001) allows for experiments by the domestic legislator, switching from one system of support to another (although the need for stability is emphasized). There is a wide leeway for the Member States to choose their own path in order to achieve the goal. The path to be chosen consists in a ‘support scheme’ which, by virtue of article 2(5) of the directive in question, *means any instrument, scheme or mechanism applied by a Member State, or a group of Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased, including but not restricted to, investment aid, tax exemptions or reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and sliding or fixed premium payments*. The directive seems to oscillate between minimal and partial harmonization which allows for quite a big amount of novelty to be introduced at the level of the national legal order.

Currently in Poland we have miscellaneous support schemes, there is a multilevel framework which includes:

- auctioning as a core instrument (in case of larger projects, replacing the previous system of green certificates); the system consists in entities competing in a bidding procedure, proposing the price for which they may supply green energy, the lowest bids win long-term contracts-for-difference, the volume of financial support from the state depend on the relation between the market price and the bid price;
- feed-in premiums in case of medium projects (offering additional source of revenue – premium – in addition to the market price of energy);
- feed-in tariffs + purchase obligation in case of small projects (offering guaranteed fixed price of energy and guaranteed demand);
- net-billing in case of prosumers (surplus electricity is sold to the grid at a market price);
- tax incentives and exemptions (in particular in excise or VAT);
- investment support (loans, co-financing of investments etc.).

New so called investment regulations in Poland are also worth mentioning:

- Amendments to the rules governing the siting of onshore wind turbines. The 2016 Act on investment in wind farms (so called “Distance Act”) introduced the 10H rule, whereby wind turbines could be built at least ten times their total height away from residential buildings and natural areas. Following amendments to the Act (2023) the 10H rule has been retained, but the option to reduced it to 700 metres by local Council has been introduced. An attempt to reduce it further to 500 metres (amendments to the Act 2025)⁵⁰ was vetoed by the President of the Republic of Poland, partly due to a lack of public support for such a change⁵¹.
- Areas of accelerated renewable energy development (go-to areas): the amendment to the Act on the Promotion of Electricity Generation from Offshore Wind Farms and certain other Acts from 2025 introduced a systemic solution to investment constraints - the designation of areas with the greatest potential for renewable energy facility installation. In principle, these will be areas where renewable energy installations will not significantly impact the environment.

There are two key instruments that speed up the permitting process: mapping the potential for renewable energy and designating areas for the accelerated development of renewable energy (go-to areas”).

The first phase of mapping, which involved creating maps of solar and onshore wind energy potential, was completed in December 2025. The second phase, which involved developing and publishing maps of the potential for biogas/biomethane, deep and shallow geothermal energy, hydropower, offshore wind energy, electricity storage and thermal energy storage, was completed in February 2026⁵².

Within areas covered by a local spatial development plan permitting the siting of a given type of renewable energy installation and falling within the boundaries of the zones indicated on the renewable energy potential maps, it is permissible to designate “go-to areas” for the accelerated development of that type of renewable energy installation. The provincial government will draw up plans for these areas. Work is currently underway on a regulation concerning the method of preparing a draft plan⁵³.

To identifying areas with potential for renewable energy installations, Regional Directors for Environmental Protection will also draw up maps of ecological sensitivity. These maps will highlight areas of ecological value that are at risk of adverse impacts from such installations.

7.5. Major obstacles hindering a faster transition to renewable energy at the national level

- Age, condition and capacities of the energy infrastructure, resulting in connection refusals and limitation of generation of renewable energy, as well as problems with balancing the energy network; development of energy infrastructure is much slower than deployment of renewable energy;
- Instability of regulations, consisting in relatively frequent changes in rules of support, while investing in renewable energy sources requires certainty when it comes to long-term stability of legal framework, in particular as regards support;
- Complex procedures that need to be employed to get necessary permits in case of investing in renewables (resulting in long lead times of projects);

⁵⁰ <https://www.sejm.gov.pl/sejm10.nsf/PrzebiegProc.xsp?nr=1130> Accessed on 26.04.2026.

⁵¹ <https://www.prezydent.pl/prawo/ustawy-zawetowane/weto-prezydenta-do-tzw-ustawy-wiatrakowej.105478> Accessed on 26.04.2026.

⁵² <https://www.gov.pl/web/kontaktowe/ii-etap-mapowania-potencjalu-oze-zrealizowany> Accessed on 26.04.2026.

⁵³ <https://legislacja.rcl.gov.pl/projekt/12406951> Accessed on 26.04.2026.

- Spatial limitations regarding deployment of installations based on renewable energy sources (like wind power plants);
- Financial barriers (high initial costs of investments);
- Variability of renewable energy juxtaposed to limited availability of energy storage.

7.6. Are adjustments to the EU's regulatory framework considered necessary? If so, which ones?

Bearing in mind that the RED Directive leaves a wide margin of discretion when it comes to the question how to increase the share of renewable energy sources, the national discussion is more about creating optimal support systems.

8. Land Use

How exactly are emissions from the land-use sector recorded nationally? What trends can be derived from this data? What strategies are being pursued at the national level to strengthen the land-use sector's contribution to emission reductions and to comply with the LULUCF-Regulation 2018/841?

As regards Polish legal provisions related to LULUCF, since LULUCF is a sector regulated by a directly applicable regulation, and not directive, legal framework resulting from national law is quite limited in this respect.

According to the Forest Act⁵⁴, State Forests are encumbered with a legal duty to conduct the National Forest Inventory (NFI/WISL) and to prepare Forest Management Plans (PUL). Data from these documents are then used by KOBiZE (The National Centre for Emissions Management) as the entity responsible for preparing the national inventory of emissions and removals.

Methodologies and mathematic models for calculating emissions and removals from the land-use sector are determined by the LULUCF Regulation and Commission Implementing Regulation (EU) 2020/1208, referring the Member States to IPCC guidelines as the source of a specific reporting structure.

As for strategies are being pursued at the national level to strengthen the land-use sector's contribution to emission reductions and to comply with the LULUCF Regulation, in Poland there are no separate strategies devoted to LULUCF. Various elements and actions to strengthen the land-use sector's contribution to emission reductions and to comply with the LULUCF Regulation are included in various soft law documents like National Energy and Climate Plan (NECP)⁵⁵, Poland's Environmental Policy 2030⁵⁶. There is also a recently elaborated expert opinion "The role of forests and forested land in CO₂ sequestration and storage under the new EU Forest Strategy for 2030 and the "Fit for 55" package" by Forest Research Institute (IBL), Institute of Environmental Protection – National Research Institute (IOŚ-PIB), and the National Centre for Emissions Management (KOBiZE)⁵⁷.

9. Special National Strategies, Programmes, and Ideas

⁵⁴ Act on 28 September 1991 on forests (uniform text OJ 2025, item 567, as amended).

⁵⁵ <https://www.gov.pl/web/climate/national-energy-and-climate-plan> Accessed on 26.04.2026.

⁵⁶ <https://www.gov.pl/web/climate/the-2030-national-environmental-policy--the-development-strategy-in-the-area-of-the-environment-and-water-management> Accessed on 26.04.2026.

⁵⁷ <https://www.ibles.pl/projekt/znaczenie-lasow-i-gruntow-z-roslinnoscia-lesna-w-pochlanianiu-i-magazynowaniu-co2-w-ramach-nowej-strategii-lesnej-ue-2030-oraz-pakietu-ustaw-gotowi-na-55/> Accessed on 26.04.2026.

What special strategies, regulatory programmes, and ideas—beyond those already mentioned—are being pursued nationally for climate mitigation? How do these national concepts and legal instruments relate to EU climate policy? Does a programme for carbon capture and storage exist?

Polish law focuses on implementing the EU climate protection *acquis*, so there are no original special strategies, regulatory programmes, and ideas—beyond those already mentioned—are being pursued nationally for climate mitigation.

When it comes to **carbon capture and storage, demonstration** projects in Poland performed in the past shown low level of economic effectiveness of that technology (first attempts of use of CCS technology in electricity plan in Bełchatów resulted in drop of effectiveness of electricity generation by one third⁵⁸), however – they were led when prices of carbon emission allowances within the framework of the EU ETS were significantly lower than they are today, so conclusions drawn there from may be perceived as not fully valid nowadays.

The problem of economic effectiveness of the CCS technology is a part of a bigger problem of the unhappy marriage between different instruments of broadly construed climate agenda of the EU. As J.B. Skjærseth pointed out, *climate and energy policy instruments intended to be mutually reinforcing have developed into a relationship characterized by conflict, caused mainly by a combination of the economic crisis and institutional design: the unhappy marriage between the EU ETS and policies to promote renewables, energy efficiency and access to external CDM credits. The resultant low carbon price undermines funding for CCS, renewables and other low-carbon solutions*⁵⁹. Nowadays the carbon price is definitely not low (causing other problems, like raising prices of energy and its carriers, influencing the general inflation rate) but the inherent dynamics between the various elements of the climate protection regime are worth mentioning. It means that development and implementation of CCS projects will be dependent primarily on the relation between prices of quotas of emission and costs of introduction of CCS technology⁶⁰.

The gas resulting from combustion of fossil fuels in electricity or electricity and heating plants contains up to 16% of CO₂⁶¹, therefore, it could be technologically separated, captured and used/ stored to avoid its emission which is perceived to be detrimental for the climate. CCSU/CCS may play a vital role in the decarbonisation of industry, particularly in sectors such as cement production and energy generation (e.g. power stations, cement works and steelworks).

Despite its significant geological potential for onshore and offshore carbon dioxide storage (in particular, in depleted oil and natural gas fields and deep saline formations within rock formations⁶²), Poland lacks a developed infrastructure for CCS technology, and there is an industrial need to implement this technology. CCUS's greatest potential lies in the so called hard-to-abate sectors, i.e. those that are difficult to decarbonise (emissions cannot be completely eliminated, even with the use of renewable energy sources)⁶³.

Work is currently underway to develop **a comprehensive strategy for the capture, transport, storage and utilisation of CO₂ in the economy (Projekt CCUS.pl)**⁶⁴. This strategy will include

⁵⁸ Bożyk P., *Modele i scenariusze bezpieczeństwa energetycznego* [in:] P. Bożyk (ed.), *Bezpieczeństwo energetyczne Polski w ujęciu autonomicznym i zintegrowanym z Unią Europejską*, Warszawa 2013, p. 35.

⁵⁹ Skjærseth J.B., *Linking EU climate and energy policies: policy-making, implementation and reform*, International Environmental Agreements: Politics, Law and Economics, vol. 16, 2016, p. 521.

⁶⁰ Manteuffel W., *Znaczenie pakietu klimatyczno-energetycznego dla rozwoju technologii w energetyce* [in:] G. Wojtkowska-Łodej (ed.), *Zmiany europejskiej polityki klimatycznej i energetycznej – konsekwencje dla polskiej gospodarki*, Warszawa 2009, s. 106.

⁶¹ Tarkowski R., *Geologiczna sekwestracja CO₂*, Kraków 2005, p. 25.

⁶² <https://www.gov.pl/web/klimat/ccus---co-to-oznacza> Accessed on 26.04.2026.

⁶³ Ibidem.

⁶⁴ <https://ccus.pl/o-projekcie/> Accessed on 26.04.2026.

accurate estimates regarding, among other things, the amount of CO₂ emissions that can be captured annually up to 2030, the method of transporting captured CO₂, and the storage capacity and volume of CO₂ injection available by 2030.

On 5 March 2026, the Minister for Climate and the Environment and stakeholders interested in the development of carbon capture, transport, storage and utilisation technologies in Poland signed a Letter of Intent in Warsaw on the development of these technologies in Poland⁶⁵. The initiative aims to encourage joint action to develop the CCS/CCSU market. The letter stated as follows:

Recognising the growing importance of carbon capture, transport, storage and utilisation technologies in achieving global climate goals and considering the challenges of European climate policy, particularly in the context of climate neutrality, and bearing in mind the potential to boost the competitiveness of Polish companies, the Minister for Climate and the Environment (the government official responsible for energy, climate and the environment) and representatives of business, academia and non-governmental organisations declare their intention to collaborate on developing carbon capture, transport, storage and utilisation technologies in Poland (Carbon Capture and Storage – CCS/Carbon Capture, Utilisation and Storage – CCUS). The signatories also express their willingness to undertake joint actions aimed at developing a strategy for these technologies in Poland and building a national value chain in this sector of the economy.

At the Government page the projects related to CCS/CCUS (prepared or preformed) are indicated ⁶⁶.

In the past Polish legislator shared cautious approach with regard to Carbon Capture & Storage (with other legislators from the vast majority of Member States); therefore, possibilities to harness CCS in Poland were very limited. That is why only CCS for demonstration purposes was decided to be allowed in the territory of Poland, and even that form of activity is encumbered with significant limitations. First and foremost, only offshore CCS for demonstration purposes was allowed (limited to Polish Exclusive Economic Zone in the Baltic Sea). Moreover, possibility of starting CCS activity even offshore is made conditional upon lack of dangers to public security, health and life of people as well as the environment (article 127a section 1 of Geological and mining law⁶⁷). If any entity is not sufficiently discouraged by that circumstance, it had to accept numerous and onerous duties Polish geological and mining law imposes thereupon, directed by regulations at the level of the European Union. Duties connected with monitoring and reporting are generally the same as in CCS directive. Enclosed to the application there should be also geological storage site development plan that comprises in particular plan of monitoring, plan of remedial actions and temporary plan of actions after closure of CCS site. Detailed requirements as to contents of these plans are referred to in the

⁶⁵ <https://www.gov.pl/web/klimat/list-intencyjny-dot-rozwoju-technologie-wychwytu-skladowania-i-wykorzystania-co2>

⁶⁶ <https://www.gov.pl/web/klimat/ccus---co-to-oznacza> Accessed on 26.04.2026.

- CCUS: CO₂ under control. This is an information and education programme run by the Ministry of Climate and Environment to promote technologies for the capture, transport, utilisation and storage of carbon dioxide <https://www.gov.pl/web/klimat/ccus>

- The Kujawy Go4ECOPlanet project (Holcim Polska SA) – *It is a globally unique project under which a CO₂ capture facility is being built at the Kujawy Cement Plant. The installation, which will become operational before 2030, will capture 100 per cent of carbon dioxide emissions from clinker production. Over 10 million tonnes of CO₂ will be captured within 10 years. This represents 10 per cent of annual emissions across the entire cement sector in Poland. The project serves as a benchmark and sets a standard for similar implementations at other cement plants and in energy-intensive industries, whilst also contributing to work on the national CCUS strategy planned for 2026* (<https://www.go4ecoplanet.com/o-projekcie>)

- Projects of common interest developed in the thematic area: Cross-border carbon dioxide network (BaltiCO₂Net - the project includes 17 capture initiatives at industrial emission sites in five EU Member States (DK, DE, LV, PL, SE) with storage foreseen onshore in Denmark; ECO2CEE – its aim is to develop CO₂ transport infrastructure in the Central and Eastern European region, with a particular focus on the construction of a maritime transshipment terminal in Gdańsk).

- The CO₂-SNG project (Poland) – a pilot plant at the Łaziska Power Station, where CO₂ from flue gases was converted into synthetic natural gas (<https://www.gov.pl/web/klimat/ccus-lancuch> Accessed on 26.04.2026).

⁶⁷ The Act of 9 June 2011 – Geological and Mining law (uniform text OJ 2016, item 1131, as amended).

relevant regulation of the Minister of the Environment⁶⁸. As for the financial security, its creation safeguards performance of obligations connected with exploitation of geological storage site, as well as liquidation of a mining plant. The former is created, as provisions of Geological and mining law state, in order to satisfy conditions determined in the concession for geological storage of carbon dioxide, including covering costs of monitoring of site, costs of preventive and remedial actions as well as costs of settlement of emission in case of leakage and costs of compensations for damages that manifested itself up to closure of the site. The latter serves as a fund for covering expenses that occurred after closure, i.e. costs of removal of installations and infrastructure, costs of monitoring of a site within the period between closure and the lapse of at least 20 years, costs of preventive and remedial actions, costs of settlement of emission in case of leakage as well as costs of compensation for damages that manifested itself after closure of the site. Furthermore, having been awarded with concession, an entrepreneur had to create also so-called ‘security of means’ which is destined for financing of performance of tasks of the national administrator of storage sites of carbon dioxide, *inter alia* related to monitoring of the site for a period not shorter than 30 years, as well as all other aforementioned costs, if they appear after the transfer of responsibility for the site to the administrator in question.

However, recent (2023) amendments to the Geological and Mining Law have extended possibilities and seem to create incentive to pursue CCS/CCUS projects. The most important amendments in this regard comprise:

- 1) authorization of onshore storage; the statutory ban on onshore storage was lifted;
- 2) activities related to the underground storage of CO₂ have been granted public purpose status, which streamlines administrative procedures and facilitates land acquisition for necessary infrastructure;
- 3) there is now a possibility of applying for a single, integrated concession covering both the exploration and appraisal of the geological structure, as well as the subsequent storage of CO₂;
- 4) the standard 20-year period after which an operator can hand over the site to the state (transfer of responsibility) was made more flexible, if the operator can prove the total tightness and stability of the storage complex;
- 5) improvement of legal framework for CO₂ transport pipelines, simplifying the investment process for building transmission networks connecting emitters (e.g., cement plants, steel mills) with storage sites;
- 6) amendments to mechanisms for financial security, ensuring that the required capital frozen for security purposes would increase the initial costs of the projects to the extent hindering their implementation.

Works are currently underway on the so-called ‘location regulation’, which amends the 2014 regulation⁶⁹. This draft *is an important step towards the development of CCS technology in Poland. Extending the number of available areas from one offshore to eighteen all across the country opens up opportunities primarily for industrial companies to manage CO₂ emissions more efficiently and comply with their obligations under EU law. However, it should be noted that the proposed CCS locations do not cover a large part of southern Poland, where there are a large number of CO₂-emitting plants, including cement works, as was raised by stakeholders in public consultations*⁷⁰.

⁶⁸ Regulation of the Minister of the Environment of 8 May 2014 on detailed requirements that should be satisfied by the geological storage site development plan (OJ 2014, item 591).

⁶⁹ Regulation of the Minister of the Environment of 3 September 2014 on areas in which localization of sites of geological storage of carbon dioxide is allowed (OJ 2014, item 1272).

⁷⁰ <https://www.dentons.com/en/insights/newsletters/2026/february/24/powered-by-dentons/powered-by-dentons-february-2026/legislative-step-towards-the-development-of-ccs-technology-in-poland> Accessed on 26.04.2026.

10. Social and Regional Compensation Mechanisms

Are there national mechanisms to provide social or regional compensation for the burdens arising from climate protection measures? Is any form of “climate dividend” or “climate payment” being issued?

The measures at the national level in Poland belong mainly to the sphere of fighting energy poverty. There is a clear link between rising prices of energy and its carriers with climate protection. Of course the problem may get more acute due to external factors, but certain impact of the climate policy itself is non-contentious.

One of the spheres belonging to the domain of the concept of energy solidarity comprises actions aimed at helping recipients that cannot be reasonably expected to incur costs of energy related services (affected by energy poverty), although it consists in vertical relations (state-consumers) rather than horizontal ones (for instance states-states). Measures adopted in pursuit of combating energy poverty and ensuring protection of vulnerable recipients do enshrine the concept of energy solidarity at the level of recipients. Moreover, if we include economic element in the concept of energy security (like availability of energy for affordable prices) we cannot escape conclusion that energy security at horizontal level influences level of protection of vulnerable recipients, i.e. the level of ensuring their energy needs are satisfied.

The new Energy Efficiency Directive (EU/2023/1791) addresses the issue of preventing energy poverty in a relatively broad manner. This concept is granted a legal definition in EU law, because Article 2(52) of the Energy Efficiency Directive defines it as meaning *“a household’s lack of access to essential energy services, where such services provide basic levels and decent standards of living and health, including adequate heating, hot water, cooling, lighting, and energy to power appliances, in the relevant national context, existing national social policy and other relevant national policies, caused by a combination of factors, including at least non-affordability, insufficient disposable income, high energy expenditure and poor energy efficiency of homes.*

A wide array of measures aimed at counteracting this phenomenon is described in the Directive. To a significant extent they are relatively general, so their effectiveness will be, to a great extent, dependent on implementation by the Member States. In any case, the introduction of measures to combat energy poverty and increase the level of protection of vulnerable recipients may be perceived as another dimension of the energy solidarity, with the extended field of application to households and individuals. This corresponds to the view expressed by some scholars, who say that *characteristics of energy security such as energy poverty and a just transition have moved the usage of the term towards the social sphere of interaction*⁷¹. There are indeed instruments employed within the framework of the European Green Deal and “Fit for 55” strategies that are devoted to social aspects of the energy solidarity and energy security, such as the measures aimed at preventing and counteracting the energy poverty, the Social Climate Fund or the Just Transition Fund. Financial means from these funds, if properly used, could alleviate the problems of households grappling with the energy poverty. Also reinforcing energy efficiency is useful in this regard. Some researchers even perceive the

⁷¹ Christou O., *Energy Security in Turbulent Times Towards the European Green Deal*, Politics and Governance 2021, vol. 9, no. 3, p. 366.

energy efficiency as one of the sources of energy⁷². Clearly, energy poverty clearly remains in causal nexus with inadequate level of energy efficiency.

Legal definitions related to the notion of energy security existing in Polish Energy Law⁷³ do not include express references to social components. Nevertheless, it does not mean that the national law is deprived of instruments aimed at supporting households affected or jeopardized by the energy poverty. The system comprises primarily a determined lump sum for vulnerable recipients with regard to electricity that shall be granted to them by communes.

Moreover, **vulnerable electricity recipients as well as vulnerable gas recipients are vested with right to demand installation of prepayment metering systems**. Such solution is destined to decrease expenses incurred for supply of electricity and gas, because in case of utilization of such metering systems, vulnerable consumers will use the amount of energy they paid for in advance.

The law divides vulnerable recipients into two categories, depending on what they rely on – electricity or gas. What is more interesting, there are definitions of vulnerable recipients of both categories, being crucial factor in their identification and, therefore, decision on granting of certain rights thereto. Namely, Article 3 point 13c) of the Energy Law defines vulnerable recipient with regard to electricity as the person who was granted a dwelling allowance, who is a party to a master agreement or agreement for sale of electrical energy concluded with an energy enterprise and who resides in place of delivery of energy. Article 3 point 13d of the Energy Law mentions similar premises to be fulfilled apart from the condition referring to the dwelling allowance – instead, it sets forth the requirement that a vulnerable recipient of gas fuels shall be granted lump sum for purchase of combustible.

Both dwelling allowances, as well as lump sum for purchase of combustible and rules for their granting are mentioned in the Act on dwelling allowances⁷⁴. The aforementioned act provides for the right to receive the dwelling allowance on the basis of criteria of threshold average monthly income for a member of the given household and area of the dwelling (the lower both values, the more probable is granting a dwelling allowance). Stricter criteria are imposed when deciding on granting a lump sum for purchase of combustible – as Article 6(7) of the Act on dwelling allowances states as follows: *If a dwelling is not equipped with installation leading heat energy for the purposes of heating, with installation of hot water or conduit gas from external source outside the dwelling, to a person entitled to a dwelling allowance there shall be granted a lump sum for purchase of combustibles, constituting a part of the dwelling allowance*.

The right to receive energy allowance is exercised by a vulnerable recipient with regard to electricity solely upon request. Also, according to court rulings, there is no possibility of granting the energy allowance otherwise than upon application of interested party⁷⁵ and there is no automatism in that respect⁷⁶.

While the energy allowance is available solely for vulnerable recipients with regard to electrical energy, the complementary instrument in the form of installation of prepayment metering systems is possible to be obtained by both categories of vulnerable recipients, also these with

⁷² Stram B.N., *Key challenges to expanding renewable energy*, Energy Policy 2016, issue 96, p. 728.

⁷³ The Act of 10 April 1997 – the Energy Law (uniform text OJ 2024, item 266, as amended).

⁷⁴ Act of 21 June 2001 on dwelling allowances (uniform text OJ 2013, item 966, as amended).

⁷⁵ Judgement of the Voivodship Administrative Court in Szczecin of 15 June 2016, case reference number II SA/Sz 618/15.

⁷⁶ Judgment of the Voivodship Administrative Court in Cracow of 6 May 2016, case reference number III SA/Kr 1421/15.

regard to gas fuels. By virtue of Article 6f of the Energy Law, in case when a vulnerable recipient with regard to electrical energy or gas fuels apply for that, an energy enterprise dealing with distribution of electrical energy or gas fuels is obliged to install prepayment metering system within 21 days as of receipt of the application, at its cost.

In our opinion, **the most effective among traditional, command-and-control instruments to struggle with energy poverty is a ban or restriction on suspension of energy supply to vulnerable recipients.** At present, in accordance with Article 6b(1) of the Energy Law, an energy enterprise leading commercial activity within the scope of transport or distribution of gas fuels or energy may withhold supply of gas fuels or energy *inter alia* if the recipient is in default with payment for the services provided, at least for the period of 30 days after expiry of deadline for payment. When the recipient is in default with payment, an energy enterprise is obliged to notify them of intention to withhold supplies if the recipient does not pay overdue and currently due amounts within the period of 14 days as of receipt of notification or fails to submit an application for an alternative solution to the suspension of electricity supplies within this deadline (Article 6b(3) of the Energy Law). Interesting issue consists in use by Polish legislator in Article 6b of the Energy Law of the word “default”, not “delay”, as it seems to suggest that the aforementioned provisions apply only if lack of payment is due to fault of a recipient. In case of vulnerable recipients, mandatorily applicable alternative solution is a ban on interrupting the supply of electricity to such recipient in the period from November 1 to March 31 and on Saturdays, on days statutorily recognized as non-working days and on the days preceding non-working days (Article 6b(3d) of the Energy Law). There is a wide array of other alternative solutions that may be applied to other recipients: they may relate to sources of support to avoid interruption of electricity supply, pre-payment schemes, energy audits, electricity advisory services, alternative payment plans, debt management advice or interruption of electricity supply for a specified period and must not result in additional costs for household electricity consumers who are at risk of interruption of electricity supplies (Article 6b(3b) of the Energy Law).

Poland is said to be the greatest beneficiary of the Just Transition Fund, receiving over PLN 17 billion for the 2021-2027 period⁷⁷. The European Commission has accepted all five Polish Operational Programmes with Territorial Just Transition Plans, worth more than €3.85 billion under the Just Transition Fund and aimed at supporting a just climate transition in Polish coal regions of Silesia, Małopolska, Wielkopolska, Lower Silesia and Łódzkie⁷⁸.

As a rule, the intended and actual use of means from the Just Transition Fund in Poland is assessed as reasonable. In the report devoted to analysis of plans of spending the funds for just transformation⁷⁹, it is claimed that planned activities may contribute to acceleration of the energy transformation (in case of investments in renewable energy sources) and mitigation of social consequences of the transformation, in particular employment problems related to extinguishing of some industries. Assessment of the actual effects of actions will require further monitoring, but plans can be assessed so far as satisfactory, although some of the planned activities may be considered not fully consistent with just transition objectives.

⁷⁷ Gawlikowska-Fyk A., Smętek K., *Just transition: what number to call?*, 2024, <https://www.forum-energii.eu/en/just-transition-what-number-to-call/> Accessed 26.04.2026.

⁷⁸ *EU Cohesion Policy: €3.85 billion for a just transition toward climate neutral economy in five Polish regions*, https://ec.europa.eu/commission/presscorner/detail/en/ip_22_7413/ Accessed 26.04.2026.

⁷⁹ Doroszewska-Chyrowicz K., *Sprawiedliwa transformacja: analiza planów wydatkowania środków*, <https://frankbold.pl/p/sprawiedliwa-transformacja-analiza-planow-wydatkowania-srodkow/> Accessed 26.04.2026.

There is no climate dividend or climate payment in Poland.

11. Adaptation

Are there national programmes for climate adaptation? How can these be briefly described? Should the EU, from a national perspective, develop climate adaptation programmes, or should this remain the responsibility of the Member States?

There are national programmes for climate adaptation in Poland, both on national and local level.

Adaptation is rarely invoked in national law when compared to mitigation. There is no legal act the subject of which would be predominantly adaptation to climate change. **However, there is a soft law document - Polish National Strategy for Adaptation to Climate Change⁸⁰** (the Strategic Adaptation Plan for Sectors and Areas Vulnerable to Climate Change up to 2020, with an outlook to 2030), consisting of detailed analysis of foreseeable impacts of climate changes on various aspects of life and economy in Poland, as well as action plans for relevant sectors. That document also presents high values of estimated adaptation costs, stating: *Forecasts in Europe invoked by the European Environment Agency predict spending of several billion EUR a year in the short term and tens of billions in the long term. Despite the differences in available estimates of costs at the global, EU and individual country level, the authors of analyses agree that the possible discontinuance of adaptation actions will result in even greater losses^{81, 82, 83}.*

This is the first strategic document which addresses the issue of adapting to ongoing climate change directly. The Plan's primary objective is to ensure the sustainable development of the economy and society in the context of a changing climate. The document identifies priority areas for adaptation measures in sectors vulnerable to climate change, such as water management, agriculture, forestry, biodiversity, health, energy, construction, spatial planning, urban areas, transport, mountainous areas, and coastal zones, to be undertaken. The synthesis of this document states⁸⁴:

An analysis of projected climate change, including climate change scenarios for Poland up to 2030, has shown that the greatest threat to the economy and society during this period will be posed by extreme weather events such as torrential rain, floods, flash floods, landslides, heatwaves, droughts and hurricanes. (...)

When formulating the SAP's actions, it was decided that the document should include various groups of adaptation measures, covering technical projects (e.g. the construction of flood protection and coastal defence infrastructure) and changes to legal regulations (e.g. limiting development in areas at risk of flooding, inundation and landslides, and introducing more flexible procedures for responding rapidly to natural disasters). It should also cover the implementation of monitoring systems relating to specific sectors and areas, and the widespread dissemination of knowledge regarding necessary changes to economic behaviour.

⁸⁰ Polish National Strategy for Adaptation to Climate Change (NAS 2020) with the perspective by 2030, https://bip.mos.gov.pl/fileadmin/user_upload/bip/strategie_plany_programy/Strategiczny_plan_adaptacji_2020.pdf, Accessed 26.04.2026.

⁸¹ *Ibidem*, p. 5.

⁸² Large amounts that need to be allocated for adaptation to climate changes are also invoked in economic literature. It is foreseen that costs of adaptation will be high and will get higher and higher in time, since *adaptation cost estimates from the more recent studies range from around \$25 billion a year to well over \$100 billion for the next two decades. The wide range is symptomatic for the poor state of knowledge. Estimates remain indicative and incomplete. The numbers refer to the annual cost of adapting to 'median' climate change over the next 20 years. Adaptation costs are likely to grow further over the longer term as the impacts of climate change are increasingly felt see: S. Fankhauser, The costs of adaptation, Wiley Interdisciplinary Reviews: Climate Change 1/2010, s. 27.*

⁸³ At the same time, it is noticed that *cost-effective adaptation is unlikely to reduce impacts to zero. There will be substantial residual damages that adaptation cannot avoid, Ibidem*, p. 24.

⁸⁴ https://bip.mos.gov.pl/fileadmin/user_upload/bip/strategie_plany_programy/Strategiczny_plan_adaptacji_2020.pdf (p. 6-7). Accessed 26.04.2026.

The following general principles have been taken into account:

- *Vulnerability to climate change-related risks should be minimised, including by considering this aspect at the investment planning stage*
- *It is necessary to draw up rapid response plans for climate-related disasters (e.g. floods, droughts and heatwaves), so that public institutions are prepared to provide immediate assistance to those affected.*
- *Measures should be identified that are cost-effective and should be prioritised.*
- *The primary focus should be on preparing to counter threats to human health and life, and irreversible damage (e.g. loss of cultural heritage and rare ecosystems).*

On 16 March 2025, the grant agreement for the National Adaptation Strategy project was signed, along with the adaptation action plan. The project aims to update and implement a comprehensive national policy on adapting to climate change, defining measures to ensure its implementation across all key sectors and regions of Poland, particularly the most vulnerable areas. The document will comprise an analytical section addressing the current climate situation and forecasts of future changes, a strategic section setting out the objectives, an operational section and a description of how these will be implemented (Action Plan). Due to the interdependence of the measures in both documents, the strategy will be developed in parallel with the National Plan for the Restoration of Natural Resources, which is due to be completed in 2026.

Recently adopted amendments to the Environmental Protection Act (2024) introduce legal duties for some municipalities to adopt urban adaptation plans. The legal framework for the development and implementation of urban adaptation plans (UAP) plans by local authorities, as well as the integration of these plans with other strategic and planning documents at local level were introduced. The changes consist of:

- an obligation to incorporate climate protection and adaptation measures that reduce vulnerability to climate change in provincial development policy;
- an obligation for towns with a population of 20,000 or more to draw up an UAP; recommendations and conclusions contained in the UAP should be a key element of spatial policy.

The changes are included mainly in new articles 18a-18d of the Environmental Protection Act.

An urban adaptation plan shall include at least:

1. an analytical part, including:
 - a) an analysis of meteorological and hydrological phenomena in the city and their derivatives,
 - b) climate change scenarios,
 - c) a description of the main climate-related threats to the city resulting from the analyses and scenarios referred to in points (a) and (b),
 - d) an assessment of the city's vulnerability to climate change,
 - e) an assessment of the city's adaptive capacity to climate change,
 - f) an analysis of the city's susceptibility to climate change,
 - g) an analysis of risks related to climate change and opportunities arising from these changes for the city;
2. a concept for urban greening, including increasing the area of green spaces and tree cover;
3. a concept for the management of rainwater and meltwater within the city resulting from atmospheric precipitation;

4. a set of spatial data, including a graphical part presenting the results of the analyses referred to in point 1(a), (f), and (g), as well as spatial data sets from the concepts referred to in points 2 and 3;
5. a programmatic part, including:
 - a) detailed objectives of the plan, defined on the basis of points 1–4, together with indicators for monitoring the effectiveness of achieving these objectives,
 - b) climate change adaptation actions defined on the basis of points 1–4, together with descriptions of these actions, indicators for monitoring the effectiveness of their implementation, and a physical and financial schedule for these actions,
 - c) identification of entities and authorities involved in the preparation of the plan, as well as the methods of their involvement in the preparation of the plan;
6. an indication of the method of implementing the plan, including:
 - a) identification of entities and authorities responsible for implementing climate change adaptation actions,
 - b) principles for monitoring the effectiveness of achieving the detailed objectives of the plan using monitoring indicators, as well as the implementation of climate change adaptation actions using monitoring indicators;
7. conclusions and recommendations prepared on the basis of point 5.

The Amendment also changes the provisions of Polish Environmental Impact Assessment Act⁸⁵ with regard to the scope of environmental impact assessments in the domain of climate analysis. The obligation to analyse a project's vulnerability to climate change, as outlined in the European Union's EIA Directive 2014/92/EU, has been introduced.

Whether the EU should develop climate adaptation programmes or should this remain the responsibility of the Member States is not obvious. In our opinion some overarching regulation may be useful, but contrary to mitigation, when it comes to adaptation - determination of an array of suitable measures is highly dependent on regional and local circumstances. It seem to be more suitable then – also in light of the principle of subsidiarity – to leave the matter principally in the domain of the Member States (save for stating some general rules and guiding provisions).

Divergent features of adaptation when compared to mitigation, discussed in the doctrine, seem to support this standpoint. In contrast to mitigation, adaptation actions are considered to be *depoliticised and technocratic in most instances*⁸⁶. Therefore, most adaptation *is thus guided by procedural rules – for example, the requirement to have a local adaptation strategy or specific considerations of adaptation in impact assessments – rather than substantive rules of specific goals and targets to be achieved*⁸⁷. Also, as J. Verschuuren observed, *whereas mitigation measures primarily can be implemented in one policy field (that of environmental law), adaptation measures have to be implemented through a wide range of policies such as water, marine and coastal, fisheries, biodiversity, energy, building and construction, agriculture, telecommunications, infrastructure, etc.*⁸⁸. Therefore, adaptation is more difficult to be involved in legal provisions than mitigation, and rarely there would appear in legal acts direct references to adaptation to climate changes. Moreover, which is of particular significance in case of international and EU law, *mitigation can assessed using a single global metric—GHG emissions (GHG)—representing a common global burden. This allows a scientific definition of*

⁸⁵ Act of 3 October 2008 on the Provision of Information on the Environment and Its Protection, Public Participation in Environmental Protection, and Environmental Impact Assessments (uniform text OJ 2024, item 1112, as amended).

⁸⁶ Biesbroek R., Lesnikowski A., *Adaptation. The Neglected Dimension of Polycentric Climate Governance?* [in:] A. Jordan et al. (eds.), *Governing Climate Change: Polycentricity in Action?*, Cambridge 2018, p. 307; vide also Burton I., Kates R.W., White G.F., *The Environment as Hazard*, New York 1978, p. 41-42 after: Bassett T.J., Fogelman Ch., *Déjà vu or something new? The adaptation concept in the climate change literature*, *Geoforum* 2013, vol. 48, p. 44.

⁸⁷ Biesbroek R., Lesnikowski A., *Adaptation...*, *op.cit.*, p. 315.

⁸⁸ Verschuuren J., *Legal Aspects of Climate Change Adaptation* [in:] Hollo E.J. et al. (eds.), *Climate Change and the Law*, Dordrecht 2013, p. 258.

*policy goals and the quantitative analysis of progress, from global to national level. It is therefore possible to translate the results of global studies into policy targets. In contrast, adaptation is concerned with impacts, which are often local in nature, and there are no common physical metrics to assess aggregated impacts or adaptation responses. This makes it extremely difficult to set global targets and measure progress*⁸⁹. Generally, adaptation fits better in the national legal agendas than in broader legal orders, because *benefits of adaptation actions primarily accrue to those who undertake the measures, and are therefore appropriable*⁹⁰ (alas, that is not the case of mitigation, where lack of global ambitious actions predetermines failure of unilateral steps to reduce anthropogenic greenhouse gases emissions adequately to eliminate climate changes, and where, at the same time, presence of such global ambitious actions is far from guaranteeing the success). Therefore, it is raised that adaptation does not have to be necessarily regulated in international and EU law, apart from provision of financial and technical support to facilitate adaptation, that should be coordinated at the international level⁹¹.

It should also be emphasized that different countries face different circumstances resulting from climate changes, so there is no universal technique of adaptation, and although there are some similarities that may be perceived in various economic sectors, adaptation actions have to be tailored to miscellaneous variables appearing in particular countries. That is in harmony with the remark from the European Commission's communication White Paper – Adapting to climate change: Towards a European framework for action of 2009, stating as follows: *Due to the regional variability and severity of climate impact most adaptation measures will be taken at national, regional or local level. However these measures can be supported and strengthened by an integrated and coordinated approach at EU level.*

A review of economic studies of mitigation and adaptation performed by S. Agrawala et al. suggests that applying a blend of mitigation and adaptation actions would yield the greatest benefits. However, at the same time they note that the increased level of adaptation entails diminution of the marginal benefit of mitigation, the aftermath of which may be rise of emissions in the future⁹². The increased interest of the European Union in adaptation, visible in the framework of measures adopted under the umbrella of the European Green Deal (including the European Adaptation Strategy) is, therefore, a move in the right direction. Adaptation should not be a neglected sister of mitigation in the climate protection agenda.

12. New liability/compensation regime in the Air Quality Directive (2024/2881) and the amended IE Directive (2024/1784)

The new Air Quality Directive 2024/2881, art. 28. and the amended IE Directive (2024/1785) requires Member States to establish a liability/compensation regime regarding persons suffering damage to human health caused by violation of the EU-obligations under the two directives. The new EU-obligation should be seen in light of the CJEU-ruling in C-61/21 in which the CJEU rejected Member State liability for human health damage based on the (old) Air Quality Directive. The new obligations place Member States as the one who should pay compensation for the damage, but the legal implications of the new regimes are not entirely clear. How is the new obligation on liability/compensation in the new Air Quality Directive and the amended IE Directive intended to be implemented in your Member State?

⁸⁹ Watkiss P. et al., *The complementarity and comparability of climate change adaptation and climate change mitigation*, Wiley Interdisciplinary Reviews: Climate Change 2015, no. 6, p. 548.

⁹⁰ Agrawala S. et al., *Adapting to Climate Change: Costs, Benefits, and Modelling Approaches*, International Review of Environmental and Resource Economics 2011, no. 5, p. 247.

⁹¹ *Ibidem*, p. 248.

⁹² *Ibidem, passim*.

The Amendment to the Environmental Protection Act are currently being drafted in order to ensure compliance with European Union legislation on access to justice in relation to CAFE Directive⁹³.

This amendment has been necessitated by a formal complaint lodged by the European Commission against Poland on 5 December 2025. The complaint centred on the perceived inability of the public, particularly environmental non-governmental organisations (NGOs), to challenge the air quality management plans. The complaint alleged a breach of several key provisions: Articles 4(3) and 19(1) of the TUE, Article 47 of the Charter, Article 9(3) of the Aarhus Convention in conjunction with Article 23(1) of the Directive 2008/50/EC.

Explanatory notes to the draft bill⁹⁴:

The adoption of air quality programmes, updates, and short-term action plans is enshrined in local legislation through resolutions by provincial assemblies. Poland's position to date has been that the right to challenge these programmes is guaranteed by Article 90(1) of the Act of 5 June 1998 on Provincial Self-Government. The article under scrutiny states: *In the event that the legal interests or rights of an individual are found to have been infringed by a provision of local law pertaining to public administration, that individual is permitted to challenge the provision in question before an administrative court.*

The European Commission rejected this position, emphasising that Polish administrative courts interpret the requirement to demonstrate legal interest in a restrictive manner. It is evident that complaints lodged by residents of the relevant area or environmental organisations are being dismissed on the grounds that these parties have failed to demonstrate legal interest.

However, Poland has indicated its intention to implement changes to ensure broader access to justice when adopting Directive 2024/2881 (Article 27). The Commission has observed that the new Directive will only come into effect in the future (transposition deadline: 11 December 2026) and that the current Directive, as interpreted by the CJEU, already guarantees access to justice for air quality plans. Consequently, Poland is obliged to fulfil this requirement promptly, rather than delaying until the transposition of Directive 2024/2881.

The draft legislation provides for the possibility of lodging complaints with the administrative court regarding air quality management plans, their updates and short-term action plans; or the failure to adopt such resolutions by:

- a natural person who resides within the area covered by these acts
- an organisational unit that conducts business activities within the aforementioned area at least 12 months prior to the date of the resolution's announcement or prior to the date on which the deadline for adopting the resolution expired
- an environmental organisation that has been carrying out activities in the field of environmental protection or the protection of human health for at least 12 months prior to the resolution's announcement or the deadline for adopting the resolution expiring,

It is possible to submit a complaint within six months of the date on which the provincial council's resolution is announced. This time limit is intended to allow for the appeal of the aforementioned documents whilst ensuring that the remedial measures set out therein are implemented. In the event that the provincial self-government bodies fail to adopt resolution within the time limits, the persons and entities may submit a complaint regarding the authority's

⁹³ <https://legislacja.gov.pl/projekt/12401350/katalog/13151500#13151500> Accessed on 26.04.2026.

⁹⁴ <https://legislacja.gov.pl/projekt/12401350/katalog/13151500#13151500> Accessed on 26.04.2026.

inaction, in accordance with Article 91(1) of the Act of 5 June 1998 on provincial self-government. Submission of such a complaint is possible at any time and is not subject to a time limit.

The draft does not implement a liability/compensation regime of the new Air Quality Directive.

However, the pursuit of such claims in Poland are based on the general provisions of the Civil Code concerning the infringement of personal (individual) rights. The courts award compensation from State Treasury.

The Supreme Court in its Resolution from 28.05.2021 has stated that:

The right to live in a clean environment cannot be regarded as an individual right. Protection as a personal right (Articles 23 and 24 of the Civil Code, and Article 448 of the Civil Code), encompasses health, liberty and privacy. Infringements (or threats) of these rights may result from breaches of the air quality standards set out in the law.⁹⁵

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IE Directive (2024/1784) The draft amendment to the Environmental Protection Act (16.03.2026) is currently going through the legislative process and is due to be adopted in the second quarter of 2026. The draft is currently open for consultation⁹⁶.

The proposed amendment does not introduce a separate legal basis for bringing claims into the Environmental Protection Act, instead opting to apply the general principles of liability set out in the Civil Code.

In accordance with Article 322 of the Environmental Protection Act, the provisions pertaining to liability for environmental damage as set out in the Civil Code shall apply, unless the provisions of the Act itself explicitly provide otherwise.

The draft introduces a new Article 324a to the Environmental Protection Act (within the section on civil liability), according to which: *In the event of damage caused by an installation requiring an integrated permit, Article 435(1) of the Civil Code shall apply, regardless of whether the installation is powered by natural forces.*

Consequently, the operator of an installation requiring an integrated permit is liable on a strict liability basis. In accordance with Article 435(1) of the Civil Code, the operator of an enterprise or establishment that is powered by natural forces (e.g. steam, gas, electricity, liquid fuels) shall be legally responsible for any damage to persons or property caused to any person by the operation of the enterprise or plant, unless the damage was caused by force majeure or solely through the fault of the injured party or a third party for whom the operator is not liable.

The principle of strict liability, as outlined in Article 435(1) of the Civil Code, operates on the assumption that the mere existence of a facility subject to the forces of nature engenders a risk of harm, irrespective of any actions or inactions on the part of the facility operator.⁹⁷

The new Article 324a of the EPA extends the scope of strict liability in such a way that „the use of natural forces” need not be an attribute (essential characteristic) of such an enterprise. This attribute is contingent upon the requirement of an integrated permit.

⁹⁵ Sygn. akt III CZP 27/20

⁹⁶ <https://legislacja.rcl.gov.pl/projekt/12408200>. Accessed on 26.04.2026.

⁹⁷ Judgment of the Supreme of 19 June 2001, case reference number II UKN 424/00.