

September 1/2025



**Deposit and
return system
to start operating
on 1 October 2025**

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A deposit and return system is an important component of achieving environmental objectives in the ESG strategies of companies by introducing a circular economy mechanism. As of 1 October 2025 packaging bearing the markings of the system will begin to appear in stores.

I. Deposit and return system introduction and implementation timeline

A deposit and return system (DRS) will begin operating on 1 October 2025 as a financial incentive to return containers. It will operate on a receipt-free basis and will make it possible to return containers at any participating store without the need to show proof of purchase. Producers of packaged beverages will be required to meet specific levels of selective packaging collection: 77% in 2025, 81% in 2026, 84% in 2027, 87% in 2028 and 90% as of 2029 as per the SUP Directive (Single-Use Plastics Directive). The system will be financed by the producers of packaged beverages in accordance with the principle of extended producer responsibility, where the money from unreturned fees is used exclusively to fund the system. Producers will have three months to introduce new marked containers, but no later than until 31 December 2025. This means that during the transition period both DRS and non-DRS beverages may be available in stores.

II. The scope and marking of packaging covered by the system

The deposit and return system covers three types of beverage containers: PET bottles up to 3 liters with a deposit of PLN 0.50, metal cans up to 1 liter with a deposit of PLN 0.50, as well as reusable glass bottles up to 1,5 liters with a deposit of PLN 1. The label on each container covered by the system will contain a visible marking and information about the amount of deposit. The marking must be legible, permanent, contrasting, and placed on the label in accordance with a specific template. Producers of single-use plastic bottles are required to ensure a specific weight percentage of recycled plastics: 25% from 2025 and 30% from 2030. The deposit amount has been set in a decree issued by the Minister of Climate and Environment and will be collected at every stage of distribution – from the producer through the wholesaler to the retailer.

III. Exclusions from the system

Dairy products, including milk, yogurt and other milk drinks have been excluded from the system for sanitary reasons. Also excluded are containers larger than the specified capacity limits and packaging not marked with the DRS logo. Smaller pharmacies, drugstores and sporting goods stores with an



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area of up to 200 m² are not required to accept packaging returns if they sell beverages in DRS containers. Producers and importers who do not join the system will be required to pay triple product charges as a penalty for failure to participate, and the maximum product charge for containers covered by the system will be PLN 25 per 1 kg. Packaging not covered by the system is to be utilized in standard waste containers, in accordance with the rules of waste segregation.

IV. Packaging return rules for consumers

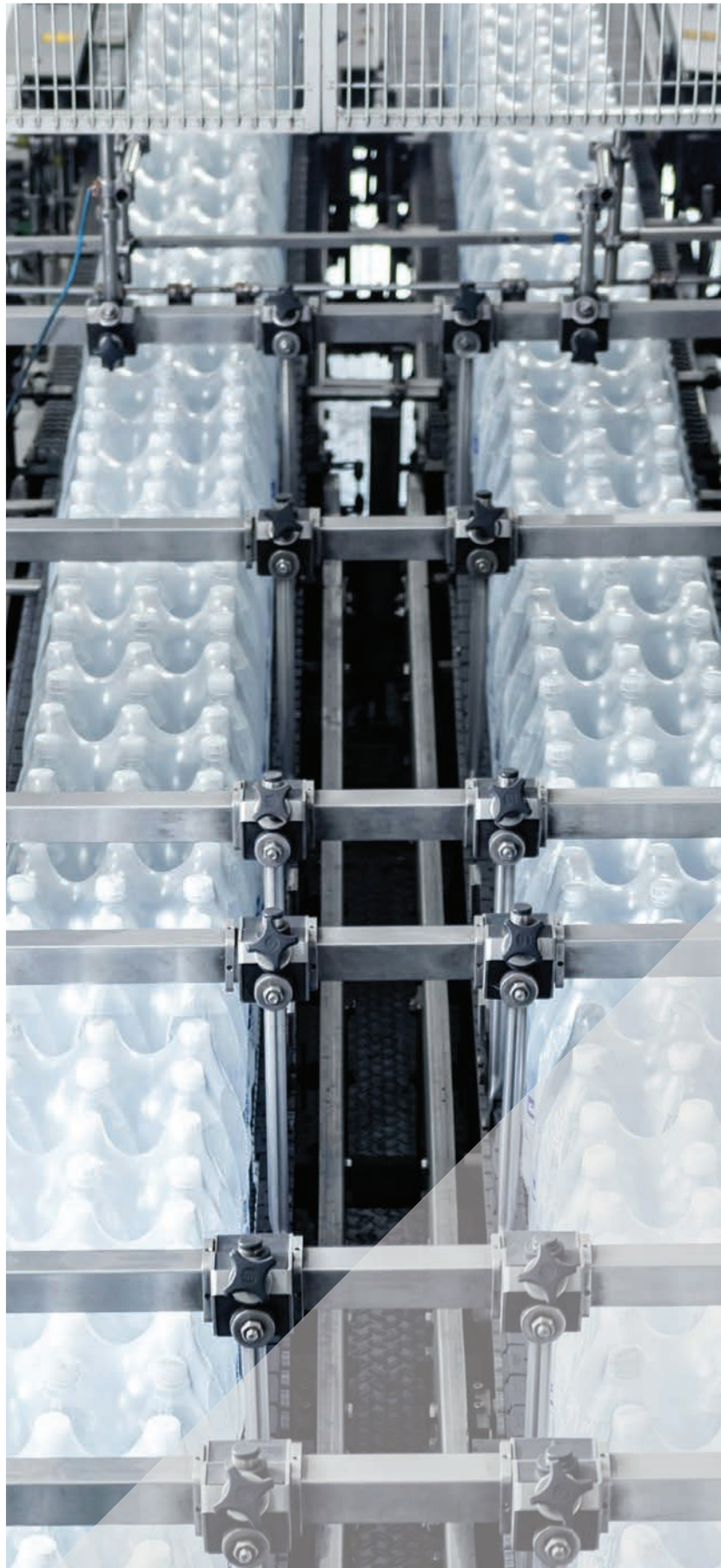
Consumers will be able to return containers at any collection point without having to show a receipt. All they have to bring is an uncrushed, empty container with the label and bar code intact – no need to wash the container before making the return. Deposits will be refunded in cash, irrespective of whether the container is returned manually at the cash register or in a machine that issues shopping vouchers. Stores will be required to allow the vouchers to be redeemed in cash without the condition of making additional purchases. Consumers will be able to return containers at machines in stores or directly to the seller.

V. Store responsibilities and collection point infrastructure

All stores with a sales area of more than 200 m² offering beverages in containers covered by the system will be required to collect deposits and accept packaging with a deposit refund. In addition, they must conclude a written agreement with a representative entity that approaches them. Stores with a sales area below 200 m² can join the system voluntarily, with the exception of stores that sell beverages in reusable glass bottles, which are required to accept them and to conclude agreements with at least one representative entity. Stores will keep records of deposits collected and refunded and will work with system operators when it comes to picking up the collected containers, with financial settlements at least once a month. Businesses that operate collection points must clearly display information about the conditions and procedures for returning containers and refunding deposits.

VI. System operators and organizational management

Several representing entities (DRS operators) may operate on the market, forming joint-stock companies based in Poland, established by entities that introduce products in beverage containers or represent their employer associations or chambers of commerce. The condition is to have a share capital of at least PLN 5 million, covered in full by a cash contribution and paid up before the entity is entered in the National Court Register. It cannot come from a loan or be encumbered. Their responsibilities include managing the collection of packaging, pickups from stores, transport to recycling points, keeping records and refunding deposits to consumers, as well as establishing at least one stationary packaging collection point in each municipality. System operators are responsible for financing the payment of



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deposits to consumers, covering the costs of stores and filing reports with the BDO system (Database of Products, Packaging and Waste Management), as well as keeping records for 5 years.

VII. Environmental benefits and achievement of ESG objectives

European experience shows that the deposit and return system will contribute to a significant reduction in environmental pollution by packaging waste, especially in forests, rivers, and lakes, enabling the recovery of more than 90% of packaging. Reusable glass bottles can be used an average of 20-45 times before being recycled, which drastically reduces the production of new containers and consumption of primary raw materials. The system supports the circular economy by making it possible to reuse recycled materials in the production of food contact packaging. The deposit mechanism changes the attitude of consumers towards packaging, promotes selective waste collection and increases environmental awareness. The system helps to achieve climate objectives by reducing CO2 emissions associated with the production of new packaging—for example, in Germany a glass bottle is returned an average of 45 times, and in Slovakia the collection rate is 82%.

VIII. Preparing businesses to implement the system

Businesses that sell beverages in containers must as soon as possible join the existing deposit and return system or set up their own by applying for a permit at least 6 months before the planned launch. They must implement IT systems for recording deposits, labeling the containers in accordance with the template prescribed by the minister, and exchanging data with system operators. Stores with an area of more than 200 m² must prepare the infrastructure for accepting packaging, purchase deposit machines, train employees in the operation of the system, as well as keep a record of the number of products purchased and sold, containers returned, and the amount of deposits collected and refunded. All market participants are required to develop record-keeping and reporting procedures that are consistent with the Database of Products, Packaging and Waste Management, and to ensure the exchange of information on the number of containers placed on the market and collected. Failure to comply with the regulations may result in penalties from PLN 500 to 1 000 000, depending on the type of violation. Implementation of the deposit and return system is an integral part of the ESG strategy of companies, supporting environmental objectives by increasing recycling rates and transitioning to a circular economy.



The information presented herein does not constitute comprehensive information or opinion. Consult your adviser before making any decisions.



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