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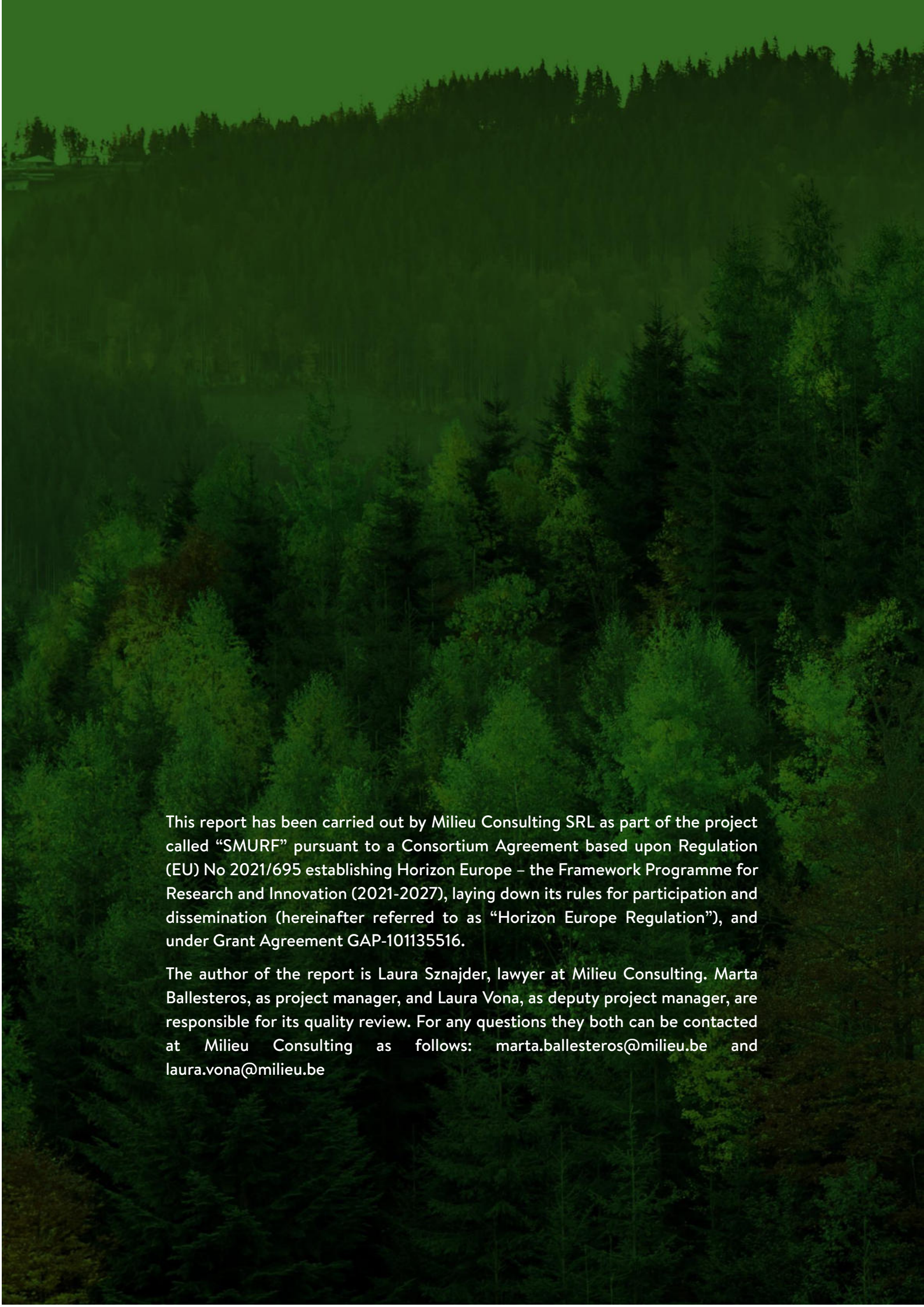
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
Poland

SMURF
THE FOREST OWNERS' PROJECT

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Table of Contents

Executive Summary 4
Introduction 6
1. Basic legal and regulatory framework applicable to small forest owners 8
1.1. Context to the legislation 8
1.2. Basic legal instruments 8
1.3. Basic Regulatory framework 10
2. Governance and institutional framework 11
2.1. Distribution of competences between the State and Regional authorities. 11
2.2. Key representation organisations of the forest sector 13
3. Forest land ownership structure 16
3.1. Data on national forests ownership structure 16
3.2. Definitions of forest ownership in your country 17
3.3. Forest ownership types in your country 18
3.4. Proof of ownership: Land registry and Cadastre 18
4. Rights and obligations: forest owner/holder and forest contractor 21
4.1. Overview 21
4.2. Legal rights of the forest owner/holder 22
4.3. Limitations to the rights of forest owner/holder 23
4.4. Forest owner/holder obligations and requirements. 25
4.5. Forest manager/contractor obligations 28
5. Forest Management plans 31
6. Sustainable forest management. 37
6.1. Sustainable forest management definition and forestry practices 37
6.2. "Closer-to-nature" guidelines and practices 43
6.3. Climate change and Forest carbon absorption 44
7. Forest land market 46
8. Forest companies, Forest incentives and taxation. 50
Forest Companies 50
Forest incentives and taxation 50
9. Enforcement: Forest control and penalties 52
10. Conclusions 53
10.1. Legal or regulatory barriers for SFM 53
10.2. Legal or regulatory gaps in national forest legislation 54
National experts on forest legislation and references 56

Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management (SMURF) - WP2

Executive Summary

Forestry in Poland is regulated under the Act of 28 September 1991 on forests (Forest Act). The objective of the Act was to adapt to the new liberal economic realities, which required urgent reorganisation of the state administration and enterprises. Consequently, the State Forests Holding was established as the governing body for Polish state-owned forests. In addition, forestry legislation in Poland is closely tied to the environmental protection framework, notably the Nature Protection Act.

More than 80% of Poland's forest land is under the ownership of the State Treasury, while 19.2% is privately owned. Therefore, only a limited proportion of forest land is subject to the legal framework applicable to private forest owners. Land ownership is documented in Land Registry records, which attest the legal status of property and serve as a proof of ownership. Forest owners are subject to taxation linked to property or economic production. In instances where forestry does not constitute the primary economic activity of the forest for which forest tax is due, the obligation to pay property tax applies.

Forest owners have the right to manage their forests within the boundaries of the law, whilst following sustainable forest management practices and the simplified forest management plan (SMP). This includes the harvesting of timber, subject to limitations and supervision by the district governors. Financial assistance in the form of subsidies is available for specific forest management activities. Simultaneously, they are obliged to guarantee the conservation of forest ecosystems and to implement preventative measures against any potential damage.

Forest managers in Poland are defined as public servants within the organisational structure of the State Forests. Representing the State Treasury in civil law relations, they are entrusted with the management of the forests, property and grounds governed by the State Forests. In addition, they provide assistance to forest owners of land not owned by the State upon request. State Forests reserve the right of pre-emption to purchase forest land or land designated for afforestation that is not yet owned by the State Treasury, pursuant to the provisions of the Forest Act.

The principle of sustainable forest management is enshrined in the Forest Act and defined as the practice of ensuring that forests are managed in a manner that meets the ecological, social, and economic needs of present and future generations. Furthermore, Polish forests may be subject to voluntary sustainability certification programmes, such as the Forest Stewardship Council (FSC) and the Programme for the Endorsement of Forest Certification (PEFC). Several initiatives have been developed providing financial subsidies to increase biodiversity of private forests through measures such as stand species composition, reforestation, restoration of damaged stands, introduction of undergrowth, establishment of a reforestation or ecotone zone, maintenance and cutting or wildlife protection.

The Polish National Forest Policy document is outdated and in need of an update to reflect current forest governance circumstances. Furthermore, given that approximately 80% of forest land is under the administration of the State Forests, the introduction of a more robust enforcement and control framework, as well as enhanced supervisory mechanisms, is needed to ensure the effective implementation of sustainable forest management practices. Moreover, the regulatory framework is deficient in terms of indicators for sustainable forest management and specific penalisation measures for forest activities that damage forest ecosystems or tree stands. Of particular note is the fact that Poland was obliged to align the Forest Act with EU requirements following the ruling of the Court of Justice of the European Union in March 2023 requiring the legislation to provide the public with the right to challenge decisions such as forest management plans in court, whilst ensuring strict protection of animal and plant species during forest management. However, the implementation of these reforms has not been realised since the ruling was passed.

Introduction

This is a Horizon project with a strong research approach. The name of the project is 'Sustainable Management models and value chains for small Forests' known as SMURF with the reference HORIZON-CL6-2023-CIRCBIO-01.

The general objective is to provide an analysis of the legal and regulatory framework in EU Member States applicable to small forest owners (SFO) in their practices aiming to Sustainable Forest Management.

The specific project objectives are:

1. Prepare a report on the legal framework on SFO for most EU Member State.
2. Identify the basic legislation regulating SFO and the specific articles setting rights and obligations and *provide the links* to those basic and articles.
3. Define the rights and obligations for SFO in EU Member States.
4. Define the legal framework for the economic activity of SFO in EU Member States.
5. Identify the **main legal limitations or barriers** for SFO in EU Member States.
6. Identify **needs for legal reforms and propose specific legal improvements**, when considered necessary.
7. Prepare a comparative analysis of the legal framework SFO in the EU Member States.

These guidelines provide the basic information for the elaboration of the report on legal framework applicable to Small Forest owners/holders. It is complemented by a pilot report showing as a model to show the level of depth of the analysis.

When using the term "legal framework" we consider:

- The organizational model of forestry and the forest value chain.
- The institutional framework, identifying the distribution of competences among the different administration levels (European, national, regional and local) and administration sectors (agriculture and rural development, environment, industry, interior, economics and others).
- The regulatory framework, identifying laws and regulations that affect forestry and the forest value chain. The key articles that set basic rules for forestry will be explicitly referred and translated into English.

The analysis will be focused on factors that affect the participation of forest holdings in the market. There is a particular interest in identifying barriers, obstacles and measures or instruments that have had a significant positive impact in the present functioning of the forest markets.

The analysis will describe the nowadays situation of the framework, although a contextual and short reference of the origin and evolution of the framework when needed for a good understanding will be included.

The analysis will consider the national legislation and will only refer to the regional legislation as a way of example to confirm the national legal framework or to show that in some regions the situation may be rather different.

The analysis will take into consideration the forest sector legislation, but not only, because the main barriers and legal limitations might be derived from the inadequacy of other sectoral laws (societal, fiscal, real state and ownership, cadastral, insurances) or requirements in some pieces of national environmental legislation. It will refer to Nature or Biodiversity Conservation law and to the Environmental Impact Assessment legislation while it might also refer to relevant agriculture legislation.

1. Basic legal and regulatory framework applicable to small forest owners

1.1. Context to the legislation

The fundamental legal act on forestry in the Polish legal system is the Forest Act[1], which was first implemented on 28 September 1991. This legislation has undergone numerous amendments, amounting to a total of 74 instances, including 73 amendments enacted through legislative acts and one amendment subsequent to a ruling by the Constitutional Tribunal, which declared the unconstitutionality of one of its provisions.

The initial objective of the Act was to adapt to the new economic realities in which the Polish State found itself after the transformation from a socialist economy to a capitalist one. In order to respond to the new challenges, the state administration and enterprises required urgent reorganisation. This was also the case for the State Forests Holding, the body governing Polish forests owned by the state[2].

Forestry legislation in Poland is closely tied to the nation's environmental protection framework, most notably the Nature Protection Act[3], which regulates, i.e., Natura 2000 protected areas, the protection of plant, animal and fungal species or national parks. Sustainable forest management is a fundamental principle of Polish forestry legislation, firmly embedded within the legal provisions of the Forest Act. It is to be understood as the practice of ensuring that forests are managed in a manner that meets the ecological, social, and economic needs of present and future generations, referring to biodiversity concerns and aiming to balance economic and environmental interests.

It is worth noting that more than 80% of the forest land in Poland is owned by the State. In 2023, it was reported that publicly owned forests constituted 80,8% of the total forest area, with 77% of these forests being owned by the State Forests, and 19,2% were privately owned[4]. This specificity means that not much forest is impacted by the legal framework applicable to private forest owners.

1.2. Basic legal instruments

Poland is a unitary state with the president as the Head of State and the prime minister as the Head of Government. The system of governance in the country is characterised by administrative dualism whereby, the government administration bodies is complemented by the regional and local government which is organised at three tiers: 16 voivodships, or regions (*województwo*), 314 counties (*powiat*), and 2478 municipalities (*gmina*). Regional and local administrative authorities are established to oversee public tasks not entrusted to other authorities. The fundamental administrative unit is the municipality (*gmina*), followed by districts (*powiat*) and voivodeships (provinces).

[1] Act of 28 September 1991 on Forests (Journal of Laws 1991 No. 101, item 444, as amended).
[2] https://www.lasy.gov.pl/pl/informacje/aktualnosci/30-lat-temu-powstala-ustawa-o-lasach
[3] Act of 16 April 2004 on Nature Protection (Journal of Laws 2004 No. 92, item 880, as amended).
[4] Statistics Poland, '*Statistical Yearbook of Forestry*' ('*Rocznik Statystyczny Leśnictwa*') (2024), Warsaw, https://stat.gov.pl/obszary-tematyczne/roczniki-statystyczne/roczniki-statystyczne/rocznik-statystyczny-lesnictwa-2023,13,6.html

The Constitution of the Republic of Poland[5], the highest ranking legal act in the Polish legal order, contains numerous provisions referring to the protection of the environment:

- **Article 5** defining the principle of state independence proclaims that: '*The Republic of Poland shall safeguard the independence and inviolability of its territory, ensure human and civil liberties and rights and the security of its citizens, protect its national heritage and **ensure the protection of the environment, guided by the principle of sustainable development***'.
- **Article 31(3)**, which sets limits on constitutional freedoms and rights, states that: '*Limitations on the exercise of constitutional freedoms and rights may be established only by law and only if they are necessary in a democratic state for its security or public order, **or for the protection of the environment**, public health and morals, or the freedoms and rights of others. Such limitations may not impair the essence of the freedoms and rights*'.
- **Article 68(4)**, setting out the principles relating to state-guaranteed health protection, states that: '*Public authorities shall be obliged to combat epidemic diseases **and prevent the adverse health effects of environmental degradation***'.
- **Article 74** directly refers to ecological security and environmental protection. It states that:
  '*(1) Public authorities shall pursue policies that **ensure ecological security for present and future generations.***
  *(2) The **protection of the environment** is the responsibility of public authorities.*
  *(3) **Everyone has the right to information on the state and protection of the environment.***
  (4) Public authorities shall support the activities of citizens to protect and improve the environment'.
- **Article 86** establishes a **civic duty to care for the environment.** It states that "*Everyone shall be obliged to take care of the state of the environment and shall be liable for any damage caused by themselves. A law shall lay down the conditions for this responsibility*".

The fundamental legislative act governing Poland's forestry is the **Forest Act of 28 September 1991.** As outlined in Article 1, the scope of regulation encompasses the principles of preserving, protecting and expanding forest resources, along with the principles of forest management in relation to other elements of the environment and the national economy. Additionally, it addresses issues related to European regulations on the trade of timber and timber products. Article 2 specifies that the provisions of the Act apply to all forests, regardless of their form of ownership.

Furthermore, the following legislative acts also regulate matters relevant for forestry:

- Act of 13 February 2020 on the Protection of Plants Against Pests[6]
- Act of 6 July 2001 on the Preservation of the National Character of Strategic Natural Resources of the Country[7]

[5] The Constitution of the Republic of Poland of 2 April 1997 (Journal of Laws 1997 No. 78, item 483, as amended).
[6] Act of 13 February 2020 on the Protection of Plants Against Pests (Journal of Laws 2020, item 424).
[7] Act of 6 July 2001 on the Preservation of the National Character of Strategic Natural Resources of the Country (Journal of Laws 2001 No. 97, item 1053).

In addition to the laws mentioned above, forest-related issues may also be subject to ministerial regulations providing detailed provisions for the implementation of the laws.

1.3. Basic Regulatory framework

The Forest Act states in **Article 5b** that the Minister responsible for the Environment may take measures to develop a national forestry programme as a strategic programme for the development of forestry in Poland.

The primary document outlining Poland's forest strategy **is the** National Forest Policy (*Polityka Leśna Państwa*), which was issued by the Ministry of Environmental Protection, Natural Resources and Forestry and approved by the Council of Ministers in 1997. It is important to note that this document **has not been updated since then**, despite Poland's accession to the European Union in the meantime, and it does not take EU forestry and environmental policies into account in its content.

The **overarching objective of forest policy** is outlined in the document as the designation of a set of measures that shape the relationship between people and forests. The aim of these measures, as stated in the document, is to preserve the conditions for **sustainable indefinite-term multifunctionality** of forests in the changing natural and socio-economic reality, their comprehensive usefulness and protection, and their role in shaping the natural environment in accordance with present and future expectations of society.

The national Forest Policy also refers to the **specific condition of Poland's forests and forestry** (indicating **organisational, economic and legal** circumstances), factors influencing the condition of forests and possibilities for influencing its improvement, governmental (and non-governmental) institutions that are directly or indirectly related to forestry, establishes forest policy theses and objectives and priorities to be followed. In addition, it also sets out the expected effects of implementing the proposed solutions and their timetable.

The National Ecological Policy 2030**, adopted in 2019**, also promotes the multifunctional and sustainable forest management as one of its objectives. This document includes a list of goals to be achieved with suggested actions, a presumed timeframe for their implementation, the method and the responsible body for implementation.

The Policy is a strategy within the meaning of the Act on the Principles of Development Policy[8]. It further delineates and operationalises the Strategy for Responsible Development until 2020, with a projected outlook extending to 2030. The purpose of the Policy is i.e. to ensure **environmental** security and a **high quality of life** for all residents in Poland. The Policy serves to reinforce the government's efforts to build an innovative economy that is founded upon sustainable development principles.

[8] Act of 6 December 2006 on the Principles of Development Policy (Journal of Laws 2006 No. 227, item 1658).

2. Governance and institutional framework

2.1. Distribution of competences between the State and Regional authorities.

- **According to the legal framework, what are the relevant competences and responsibilities regarding decisions on forest management and forest management practices at the different State level (national, regional, municipal) in your country?** Please describe the situation stating the legislation and relevant provisions.

- **Legal background**

As established in **Article 3 of the Constitution**, Poland is a unitary state. The system of governance in the country is characterised by administrative dualism, whereby government and regional (or local) administration function in a complementary manner, each with a distinct set of responsibilities. The principle of subsidiarity, as outlined in Article 163 of the Constitution, establishes that *'the regional and local authorities shall perform public tasks not reserved by the Constitution or laws to the bodies of other public authorities'*. This indicates that tasks that can be executed by the lowest level of governance should not be undertaken by the State government. The responsible authorities and their competences are outlined in legal acts regulating specific matters.

Central public administration bodies include the Prime Minister, ministers and other designated central bodies. **Regional** public administration bodies include **voivodes** (province governors, which represent the central public administration on a regional level), and the municipal level is represented by ***starosts*** (district governors) and local government bodies.

Article 5 of the Forest Act directly identifies the authorities responsible for forest management oversight. These are the minister responsible for the environment in forests owned by the State Treasury and the starost in forests not owned by the State Treasury.

- **National competences**

The Minister for Climate and Environment is responsible for the oversight of forestry and the national forestry policy. Under the Forest Act, they are competent in the following areas:

- the recognition of forests as protective and the definition of detailed rules for forest management in them,
- defining the principles for the protection and harvesting of forest crops and the location of grazing areas in forests,
- defining, in consultation with the minister responsible for internal affairs, forest fire protection measures under a regulation,
- defining the principles for marking of timber, samples of marking devices and rules for their use and a model document stating the legality of timber harvesting, laying down a set of principles of good forestry practice.

- **Regional competences**

Provincial authorities (on voivodeship level) do not participate in forest management. On a lower level, local governance bodies are responsible for forests on their territory.

- **Local/municipal competences:**

As the head of the district executive, the starost **supervises the management of forests that are not owned by the State Treasury.** In cases where forests span across a boundary between two or more districts, forest management is supervised by the starost in whose territory the greater part of the forest area is located**. The *starost*** may, by agreement, entrust the head of the State Forests with the conduct of supervisory matters, including the issuing of administrative decisions at first instance, on his behalf (Article 5(3) of the Forest Act)**.** The ***starosts*** competences include the following:

- determining the tasks of forest owners in the event of their failure to comply with their obligation to protect the forests by means of a **decision**,
- in the event of the occurrence of harmful organisms to the extent that they threaten the sustainability of the forests, ex officio or on the proposal of the forest district manager, the starost may order the implementation of **eradication and protection measures** in the endangered forests that are not owned by the State Treasury, at the expense of the competent forest districts,
- in the event that it is not possible to determine the perpetrator of the forest damage and the resulting management and protection costs associated with the restoration or reconstruction of the stand, the starost, on the application of the forest owner, after an opinion of the forest district manager, issues a **decision on the allocation of funds to cover these costs**,
- in cases of particularly justified needs of forest owners, on the request of the forest owner, the starost issues a decision concerning **the conversion of the forest to agricultural use**,
- owners or perpetual usufructuaries of land may receive **subsidies** from the State budget intended to fully or partially cover the costs of afforestation of land**.** The decision on granting funds to cover these costs is issued by the starost at the **request of the owner** or perpetual usufructuary, following an opinion of the village mayor (town mayor, town president), taking into account the provisions on public aid,
- **assesses the forestry cultivation success** of the afforested land and reclassifies ex officio the afforested land as a forest in accordance with the applicable regulations,
- **marks timber harvested** in forests that are not owned by the State Treasury, issuing a document to the forest owner stating that the timber has been legally harvested,
- for privately owned forests, the starost, after consultation with the forest owner and the municipal council, by **decision declares the forest to be protective** or deprives it of this character,
- for fragmented forests of **up to 10 hectares**, not owned by the State Treasury, forest **management tasks** are determined by a **decision of the starost** issued on the basis of a forest inventory,
- commissioning a forest management plan or a simplified management plan, the forest inventory**.**

- **Forest coordination and advisory bodies**

Under the **Ministry of Climate and Environment**, there are two subsidiary bodies that support activities in the forestry sector. **The Panel on Strengthening the Protection of Ecologically Valuable and Socially Important Forests** (*Zespół ds. wzmocnienia ochrony lasów cennych przyrodniczo i ważnych społecznie*), established on 6 February 2024, is tasked with developing recommendations for the Minister of Climate and Environment on strengthening the protection of **ecologically valuable** and socially important **forests, including the management of forests in these areas.** The team is made up of 19 experts from the State Forests, social, scientific and environmental sectors, forestry companies and the timber industry, as well as representatives from the Ministry of Climate and Environment.

The Director General of the State Forests has set up an analogous advisory body within his structure to work with the panel under the Ministry, namely the **Forest Protection Proposal Analysis Panel** (*Zespół ds. analiz propozycji ochrony lasów*). It is to analyse proposals for areas identified for inclusion in an increased **protection regime.** In addition to the body's chairman, this body is made up of **eight people, experts from the level of the General Directorate and regional directorates of the State Forests.**

The Tree and Shrub Protection Assurance Panel (*Zespół ds. zapewnienia ochrony drzew i krzewów*) was formally established on 6 June 2024. The primary function of the Panel is to develop the legal framework that establishes the principles for enhancing the **protection of trees and shrubs.** This includes the formulation of recommendations and opinions for the Minister concerning amendments to legislation that ensure the preservation of these natural assets. The Panel consists of 20 members.

In addition, the **State Council for Nature Protection** (*Państwowa Rada Ochrony Przyrody*), which is a consultative and advisory body of the **minister responsible for the environment**, is more widely involved in matters related to nature conservation.

With regard to the **State Forests**, the State Forests College (*Kolegium Lasów Państwowych*) serves as a consultative and advisory body to the Director General of the State Forests. The College is composed of **employees of the State Forests** at various levels, as well as representatives of the academic world, social, professional and ecological organisations.

2.2. Key representation organisations of the forest sector

1. **Forest owners:**
    - Polski Związek Zrzeszeń Leśnych (Polish Union of **Forestry Associations**) - brings together forestry associations at regional and local level as well as land communities, representing private forest owners.
    - Stowarzyszenie Leśników i Właścicieli Lasów (**Association of Foresters and Forest Owners**) - focuses mainly on **supporting foresters and forest owners** and promoting measures for the integration and reintegration of these communities at a professional and social level.

2. **Forest municipalities:**

At the regional level, **municipalities** do not form forestry-related associations. There are, however, **Regional Directorates of State Forests**, which are units that coordinate the activities of forest districts in a specific region (e.g. RDSF in Gdańsk, Kraków, Olsztyn).

Forest owners can form local/regional associations. These include, for example, Zawojskie Stowarzyszenie Właścicieli Lasów Prywatnych (Zawoja), Warmińsko-Mazurskie Stowarzyszenie Właścicieli Lasów Prywatnych (Warmia and Masuria) or Regionalne Stowarzyszenie Właścicieli Lasów w Radomiu (Radom)).

3. **Forest industry:**
    - Polska Izba Gospodarcza Przemysłu Drzewnego (*Polish Economic Chamber of Wood Industry*) - a nationwide trade association for all timber processing businesses.
    - Polski Komitet Narodowy EPAL (*Polish National EPAL Committee*) - brings together EPAL pallet manufacturers and repairers of certified pallets.
    - Związek Polskie Okna i Drzwi (*Association of Polish Windows and Doors*) - brings together manufacturers, suppliers and distributors of woodwork operating in Poland.
    - Stowarzyszenie Producentów Płyt Drewnopochodnych w Polsce (*Association of the Manufacturers of Engineered Wood Panels in Poland*) - represents the interests of Polish engineered wood panel factories and cooperating industries.
4. **Forest clusters:**

No clusters could be identified.

5. **Forest contractors:**
    - Stowarzyszenie Przedsiębiorców Leśnych im. Mieczysława Wierzbickiego (*Mieczysław Wierzbicki Association of Forestry Entrepreneurs*) - represents forestry contractors providing their services to the State Forests, private forest owners and other entities contracting forestry work and green space management.
    - Polski Związek Pracodawców Leśnych (*Polish Union of Forestry Employers*) - brings together entrepreneurs who are employers and who carry out business activities in the field of forestry.
6. **Forest Professionals:**

    - Związek Leśników Polskich w Rzeczypospolitej Polskiej (*Union of Polish Foresters in the Republic of Poland*) - brings together employees of the State Forests, National Parks, the Bureau for Forest Management and Geodesy, the Forest Research Institute and the Forestry School Complex in Lesko. Its task is to represent the interests of its members before governmental and administrative bodies.
    - Związek Leśników Polskich Parków Narodowych (*Union of Polish Foresters of National Parks*) - primarily composed of employees of national parks.
    - Stowarzyszenie Inżynierów i Techników Leśnictwa i Drzewnictwa (*Association of Forestry and Wood Industry Engineers and Technicians*) - represents the interests of professionals in the said fields and promotes knowledge of forestry, woodworking and environmental protection.

7. **Forest Agents or rangers:**

No organisations could be identified.

8. **Forest Sciences:**
    - Polskie Towarzystwo Leśne (*Polish Forest Association*) - an organisation open to forestry professionals and non-professionals alike, dedicated to initiating scientific research for forestry and putting science into practice for effective management and care of forests.
    - Komitetu Nauk Leśnych i Technologii Drewna Polskiej Akademii Nauk (PAN) (*Forest Sciences and Wood Technology Committee of the Polish Academy of Sciences*) - is a permanent body of the Polish Academy of Sciences, which is a self-governing representation of scientists dealing with forestry and wood technology and aimed at the integration and cooperation.
    - Instytut Dendrologii PAN (*Dendrology Institute of the Polish Academy of Sciences*) - is engaged in interdisciplinary research into the biology of trees and shrubs.
    - Instytut Badawczy Leśnictwa (*Forest research Institute*) - carries out comprehensive research on forests and forestry as a whole, as well as woodlands and afforestation.
9. **Forest certification:**
    - PEFC Polska
    - FSC Polska
10. **Public enterprises**

Państwowe Gospodarstwo Leśne Lasy Państwowe (*National Forest Holding 'State Forests'*) - governmental body that manages state-owned Polish forests on behalf of the Polish State Treasury.

11. **Forest cooperatives**

Forests may be managed under a **cooperative according to Polish law, which is a voluntary association** of an unlimited number of persons, with variable membership and a variable share fund, which carries out joint economic activities in the interests of its members[9]. Another potential form of joint ownership for land, including forest land is, for example, a land community (*wspólnota gruntowa*). It consists of an entitlement to the use of land, including its benefits, by a defined circle of persons.

12. Other **Forest organisations**
    - Stowarzyszenie Puszcza Mazowiecka (***Masovian Primeval Forest Association***) - promotes the protection of the Garwolin-Otwock Forest and the restoration of its natural, original character as the Mazovian primeval forest.
    - Stowarzyszeniu na rzecz Ochrony Lasów Chrząstawskich (*Association for the **Protection of Chrząstawa Forests***) - carries out activities to protect and conserve the Chrząstawa Forest and promote its sustainable management and use.

[9] Article 1 of Act of 16 September 1982 on Cooperative Law (Journal of Laws 1982 No. 30, item 210, as amended), https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19820300210

3. Forest land ownership structure

- **According to State statistics, what is the ownership structure of the forest in your country (at State level)?** Please include relative and absolute data of forest ownership types, including average size of public and private forests and the number of area of forests in each size category)

3.1. Data on national forests ownership structure

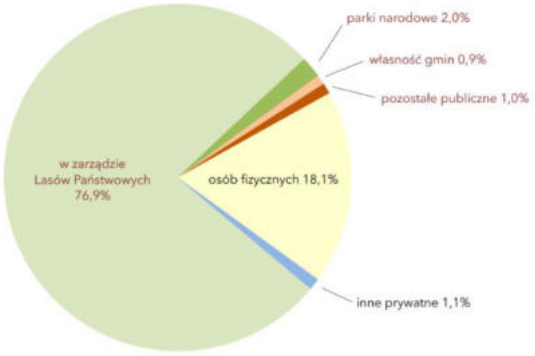


Figure 1: Forest ownership structure in Poland, brown font indicates public forests, source: 'Report on the state of forests in Poland 2022' ('Raport o stanie lasów w Polsce 2022'), State Forests (Lasy Państwowe)

The ownership structure of Polish forests as reported for 2022 was as follows[10]:

STATE FORESTS (*LASY PAŃSTWOWE*)	76,9%
NATIONAL PARKS	2%
MUNICIPALITIES	0,9%
OTHER PUBLIC OWNERSHIP	1%
PRIVATE PERSONS	18,1%
OTHER PRIVATE OWNERSHIP	1,1%

In 2023, it was reported that publicly owned forests constituted 80,8% of the total forest area, with 77% of these forests being owned by the State Forests, while 19,2% were privately owned[11].

The most recent data from 2023 indicates that Poland has a total forest land area of 9,484,000 ha, indicating a modest increase in forest coverage since 1995. The majority of forests are under public ownership, accounting for 7,504,000 ha, while the State Treasury, encompassing State Forests, national parks and the Agricultural Property Stock of the State Treasury, holds approximately 7,398,000 ha. Municipalities and other public bodies possess 84,000 ha and 21,000 ha, respectively. The total area of privately owned forests is 1,780,000 ha[12]. No official statistics have been found on the number of private forest owners in Poland.

[10] State Forests (Lasy Państwowe) (2023), '*Report on the state of forests in Poland 2022*' ('*Raport o stanie lasów w Polsce 2022*'), https://www.bdl.lasy.gov.pl/portal/Media/Default/Publikacje/raport_o_stanie_lasow_2022.pdf
[11] Statistics Poland, '*Statistical Yearbook of Forestry*' ('*Rocznik Statystyczny Leśnictwa*') (2024), Warsaw, https://stat.gov.pl/obszary-tematyczne/roczniki-statystyczne/roczniki-statystyczne/rocznik-statystyczny-lesnictwa-2023,13,6.html
[12] Ibid.

3.2. Definitions of forest ownership in your country

Please provide the definitions identified in the legislation applicable in your country following the guidelines shared with you.

- **Forest owner**

Under **Article 6(1)(3) of the Forest Act**, a forest owner is defined as a natural or legal person who is the owner or perpetual usufructuary of the forest and/or a natural person, legal person or organisational unit without legal personality who is the owner, usufructuary, manager or leaseholder of the forest.

- **Forest holder**

While there is no specific definition of forest owner, the broad definition of forest owner under Article 6 refers to legal persons which could develop the function of forest holder.

- **Forest manager**

The Forest Act does not provide a definition of the term 'forest manager'. However, under the provisions of the Act, such a person is to be understood as the head of an organisational unit within the structure of the State Forests, responsible for the **management** of forests in State owned forests or designated areas. **Article 35 of the Forest Act** outlines the competencies and tasks of forest managers (see below).

- **Forest contractor**

There is no definition of a forest contractor under Polish legislation. However, it is worth noting that there is an association of forest contractors Stowarzyszenie Przedsiębiorców Leśnych im. Mieczysława Wierzbickiego (*Mieczysław Wierzbicki Association of Forestry Entrepreneurs*) - representing forestry contractors as providers of services to the State Forests, private forest owners and other entities contracting forestry work. They are typically private companies regulated under Commercial law.

- **Forest**

Under **Article 3 of the Forest Act**, a forest is to be considered land which:

- has a compact area of at least 0,10 ha, covered with forest vegetation (forest crops) - trees and shrubs and undergrowth - or temporarily deprived of it:
  - (a) intended for forestry production or
  - (b) constituting a nature reserve or forming part of a national park, or
  - (c) registered as a monument;
- is involved in forest economy, used for forestry management purposes, encompassing buildings and structures, water drainage facilities, forest spatial division lines, forest roads, areas under electricity lines, forest schools, timber storage areas, as well as used for forest car parks and tourist facilities.

3.3. Forest ownership types in your country

- Please provide a **description of the types of forest ownership** (e.g. public forest, private forest) identified in the legislation applicable in your country. **Are there specific laws** for certain types of collective, communal, vicinal or neighbourhood forests?

In Poland, forest land may be either **publicly or privately owned**, with the majority of forests currently under the administration of the **State Forests holding**, a governmental organisation without legal personality that manages state-owned Polish forests on behalf of the Polish State Treasury and is financially self-sustaining through forestry activities. The tasks of the State Forests have been defined in Article 3 of the Forest Act as follows: forest management, land and real estate management, as well as movable property management linked to forest governance, and the maintenance of an asset registry for the State Treasury and the definition of its value. It also oversees the harvesting of timber from private forests, provided that such an activity is commissioned and financed by the relevant district office. The minister for environmental matters is the monitoring authority of the State Forests, however, the measures of such control are not defined in more detail under the current legislation.

Privately-owned forests are predominantly held by individuals, while other forms of private ownership include land communities, foundations, cooperatives and legal persons (commercial partnerships) regulated under commercial law.

- Are there well-established programs for forest land consolidation? Are there public bodies promoting or responsible for these programs?

The legal framework governing land consolidation, including forest land consolidation, is outlined in the Act on Land Consolidation and Exchange[13]. The land consolidation procedure and post-consolidation development are carried out and executed by the *starost* as a task of government administration financed from the State budget. The initiation of consolidation proceedings may be requested by a majority of the owners of agricultural holdings located within the proposed area of consolidation, or alternatively, by the owners of land whose total area exceeds half of the proposed area of consolidation. In justified cases, listed in Article 4(1) of the Act (such as necessity for rational management, the impact of infrastructure development or the importance for nature conservation), the consolidation procedure may also be initiated ex officio after obtaining the opinion of the village Council as well as the socio-professional farmers' organisations operating in the respective village.

3.4. Proof of ownership: Land registry and Cadastre

- How is ownership proved?

The establishment of **Land Registry records** is intended to attest the legal status of any type of property, including forest land property. The relevant provisions are to be found in the Act on Land and Mortgage Registers[14]. It is presumed that the land register is in conformity with the legal status through the attestation of an independent third party. This act serves to establish the land register as the most credible evidence of ownership and the extent of property rights. This

[13] Act of 26 March 1982 on Land Consolidation and Exchange (Journal of Laws 1982 No. 11, item 81, as amended).
[14] Act of 6 July 1982 on Land and Mortgage Registers (Journal of Laws 1982 No. 19, item 147, as amended).

presumption can only be rebutted in court proceedings. The maintenance of land and mortgage registers (including processing of claims) falls within the jurisdiction of the district courts, with these registers being established and maintained in a tele-informatics system. The basis for the designation of real estate in the land register is the data of the real estate cadastre. An entry may be made on the basis of a document (purchase contract, mortgage, change of ownership due to inheritance) with a notarised signature.

Land registry numbers are assigned to real estate properties to facilitate the identification of these entries in the relevant district court land registry department's records, as well as online[15].

– Is there a legal obligation to register **ownership/property**?

In Poland, there is no obligation to establish a land register for real estate, although, in principle, every property should have one in order to ensure certainty of property and trade. If, however, a land registration is established, under Article 35(1) of the Act on Land and Mortgages Registers, the owner of the property is obliged to immediately apply to have his right disclosed in the land register.

– Is there a registration fee?

The Central Information Centre of Land Registers and Mortgages[16] charges fees for applications for a copy of the land and mortgage register, an extract from the land and mortgage register, a certificate of closure of the land and mortgage register and for an application for a search of the land and mortgage register.

In addition, Chapter 3 of the Act on Court Costs in Civil Matters[17] specifies the fees in land and mortgage register cases. A fixed fee in the amount of PLN 200 is charged on a request for entry in the land and mortgage register of ownership, perpetual usufruct or a limited right in rem, unless a specific provision provides otherwise.

– **Is there an official register of forest owners and of forest holdings? Is it shared with agricultural registers? Is it harmonized with the general property/ownership register?**

There is no specific register of private forest land ownership. The **Land and Building register** (***Ewidencja gruntów i budynków***) established by the Decree of the Minister of Development, Labour and Technology of 27 July 2021 on the land and building register is the reference registers containing information on real estate and is managed by the starosts. It is accessible as a source of information on real estate as well, disclosing information on relevant property owners and containing quantitative and descriptive data, in addition to the land registry records. The Land and Building register is used when carrying out tasks in the fields of economic planning, spatial planning, tax and benefit assessment, land registry marking, public statistics and real estate management. The register also contains information on the owners of the property, as well as details regarding the nature of the right to dispose of the property, such as ownership, lease, perpetual usufruct, sole possession, or other rights. Additional information is provided on the persons to whom these rights are attributed, including the name of the natural or legal entity in question, as well as their address. Forest land is categorised in the register under the symbol 'Ls'.

[15] Electronic Land and Mortgage Register by the Ministry of Justice, https://ekw.ms.gov.pl/eukw_ogol/menu.do.
[16] Department attached to the district courts responsible for handling land registry matters.
[17] Act of 28 July 2005 on Court Costs in Civil Matters (Journal of Laws 2005 No. 167, item 1398, as amended).

State-owned forests managed by State Forests are registered in a register of land, buildings and premises is established and maintained on an ongoing basis.

– Is the **Cadaster/register** well updated and reflecting real forest owners/holders?

Typically, there is a waiting period of up to several months for an entry in the land register, however, in urgent cases, this can be reduced to several weeks. The duration of this period may vary depending on the location of the relevant court[18]. The principle of the presumption of conformity of the state of the books with the actual state of affairs applies in regard to ownership and related rights, although it is possible to challenge conformity before a court.

[18] https://serwisy.gazetaprawna.pl/orzeczenia/artykuly/8671009,wpis-do-ksiegi-wieczystej-zatory-w-sadach-wieczystoksiegowych.html

4. Rights and obligations: forest owner/holder and forest contractor

4.1. Overview

- **According to the legal and regulatory framework what are the rights and obligations of forest owners/holders and forest managers in your country?**
- **Forest owners/holders**
    - **Rights**
    - Right to receive financial support in the form of subsidies for afforestation and forest management, with certain requirements (e.g., approval from authorities), as well as state funds for restoration after damage caused by natural or industrial disasters.
    - Right to manage the forests within the boundaries of the law, following sustainable forest management practices.
    - Right to harvest timber from their forests, within the limits of sustainable management and biological regeneration.
    - Possibility to convert forest land to agricultural use or urban development under specific conditions with approval from local authorities.
    - Right to prohibit access to forests.

    - **Obligations**
    - Forest owners must ensure the preservation of forest ecosystems and prevent soil erosion and forest fires, as well as prevent the spread of harmful organisms, ensure forest regeneration, and protect forest waters.
    - Maintaining and reintroducing forest vegetation within five years of stand removal.
    - Forest owners are required to pay a forest tax, with possible exemptions based on age, ecological status, or location of the forest.
    - Conducting activities in the forest is possible only under a **simplified forest management plan** (UPUL).
    - Notifying timber harvesting (in line with forest management plan) to relevant authorities.

- **Forest managers**
    - **Rights**
    - In Poland, forest managers are public servants within the organisational structure of State Forests entitled to legal protection, including benefits like uniforms, housing, and paid health leave
    - The forest manager represents the State Treasury in civil law relations and manages directly the forests, property and grounds governed by the State Forests, as well as provides assistance to the owners of forests that are not owned by the State Treasury, upon their request.
    - Depending on the nature of the planned activities, forest managers organise and oversee forest management tasks, including timber sales, in cooperation with private forest owners.

- In private forests, the management of forest operations is supervised by the district governor, who monitors activities on the basis of the simplified forest management plan (prepared at the request and expense of the district authorities)

- **Obligations**
- Management of the forests according to forest management plans, ensuring sustainable forest use.
- Managers are responsible for preparing afforestation plans, including monitoring the implementation of investments, in case of subsidised tasks in private forests.
- Supervision of timber harvesting operations to ensure compliance with the law and sustainable forestry practices.

4.2. Legal rights of the forest owner/holder

- **Right to financial support/tax exemptions/subsidies? What are the requirements?**

Owners or perpetual usufructuaries of land may receive subsidies from the state budget to cover fully or partially the cost of **afforestation** of land. The decision on granting funds to cover these costs is issued by the *starost* at the request of the owner or perpetual usufructuary, following an opinion of the mayor (town or city president), taking into account the provisions on State aid[19].

In instances where the identity of the individual or entity responsible for damage to forests caused by diffuse pollution including industrial gases and dust is unclear, and in cases of fires or other natural disasters resulting from biotic or abiotic factors that threaten the sustainability of forests, the costs associated with the management and protection, as well as the restoration or reconstruction of the affected area, are covered by the State budget. Decisions on the allocation of funds to cover the costs are issued by the minister responsible for the environment on the request of the Director General of the State Forests where it relates to forests under the management of the State Forests, and by the starost, on the request of the forest owner, upon the opinion of the forest manager for privately owned forests and other forests[20].

In 2024, the Agency for the Restructuring and Modernisation of Agriculture ran an initiative to increase the biodiversity of private forests through **financial subsidies for investments** consisting of: reconstruction of stand species composition, reforestation or restoration of damaged stands, introduction of undergrowth, establishment of a reforestation or ecotone zone, maintenance cutting and wildlife protection measures. Private forests aged between 11 and 60 years with an area between 0.1 ha and 40 ha may be subject to these financial subsidies, considering that they require significant investment to maintain their condition. The campaign was an intervention under the Strategic Plan for the Common Agricultural Policy 2023-2027 under the EU's Common Agricultural Policy[21].

From 2023, financial assistance is also provided to farmers who wish to **convert agricultural land into forest** land and for those intending to undertake tree-planting activities on land that is already being farmed, or on land that was intended to be used for farming in the future. Investments in existing forests require the submission of an investment plan as the basis for aid

[19] Article 14(5) of the Forest Act.
[20] Article 12 of the Forest Act.
[21] https://www.gov.pl/web/arimr/zwiekszenie-bioroznorodnosci-lasow-prywatnych-kampania-2024-roku

application, while other types of aid require the design of an afforestation plan. An application for this plan, accompanied by other needed documentation, is to be submitted to the relevant forest district office. Following the receipt of a favourable decision, a single payment of support is granted, covering the planting process and protection against damage. Multi-year premiums, which differ in amount, are also available to be granted [22].

Similar investments to subsidise private forests also took place under the Rural Development Programme 2014-2020[23].

- **Is there a right to decide about the forest management practices in their forest land?**

In principle, forest owners are entitled to manage their forests as they see fit, provided that they do so **within the limits of the applicable law.** However, they are obliged to abide by the principles of **sustainable forest management** and to comply with the obligations set out in the Forest Act, as well as other relevant legislation. Furthermore, specific activities may be subject to a permit requirement.

- **Is there a right to harvest?**

There is no specifically defined right to harvest, although it is recognised that the owner has a right to decide how to manage its forest according to the law and may use the harvest of the forest as (s)he sees fit and within the limits of his ownership**. Article 13(1)(5) of the Forest Act** establishes, however, that harvesting is allowed within the limits not exceeding the productive capacity of the forest, and the harvesting of raw materials and by-products of forest use in such a way as to ensure the possibility of their biological regeneration, as well as the protection of undergrowth.

4.3. Limitations to the rights of forest owner/holder

- **Is there a limitation to change the land use of the land (from forestry to agriculture and/or urbanization)?**

The conversion of forest to agricultural use is permitted in cases where there is a particularly **justified need** on the part of the forest owner. In such instances, the decision is made by the starost on the application of the forest owner. The owner's general need to expand the agricultural area, or even the difficulty of using other agricultural plots, is not sufficient grounds for the claim, a specific need in a given situation is necessary[24].

The application for the issuance of the decision, preceded by the decision on environmental conditions issued in proceedings requiring public participation, is to be accompanied by a graphic annex specifying the anticipated area where the project will be implemented and the anticipated area which will be affected by the project[25].

[22] https://www.gov.pl/web/rolnictwo/zalesianie-gruntow-rolnych
[23] https://www.gov.pl/web/arimr/dofinansowanie-z-prow-2014-2020-do-prywatnych-lasow
[24] https://www.prawo.pl/samorzad/przeksztalcenie-lasu-w-uzytek-rolny,524683.html
[25] Article 13 of the Forest Act.

- **Is there a legal limitation to the right to harvest? Is there a ban on clear cutting?**

According to Article 14a of the Forest Act, timber harvested in forests is subject to marking, which is the responsibility of forest owners. The timber is marked by the starost, who issues a document to the forest owner stating that the timber has been legally harvested.

The Forest Act does not contain a direct ban on clear-cutting.

- **Are there limitations to carry out non-forest activities in forest land (like mining, energy plants, etc.)?**

The Forest Act does not contain provisions on the regulation of non-forest activities, however, restrictions on such activities may be contained in other laws, e.g. for the extraction of certain raw materials, an application for a licence to extract a mineral from a deposit must be submitted to the *starost*, in accordance with the Act on Geological and Mining Law[26].

- **Are there specific limitations to carry out agricultural activities, like extensive grazing or temporary cultivation, on forest land?**

As with non-forest activities, the Forest Act does not directly regulate agricultural cultivation on forest land. Article 13(2) of the Forest Act merely refers to the conversion of forest to agricultural use.

- **Is hunting right linked to ownership right? Is it considered a forest activity or does it have specific regulations?**

Hunting law constitutes a branch of administrative law within the Polish legal system, as regulated by the Act on Hunting Law[27]. The Minister responsible for the environment is the chief body of government administration in the field of hunting, and governance in this field is carried out by the *voivodship* government. Free-ranging game animals, as a national asset, are the property of the State Treasury. Animals hunted in a hunting district (territory established at the ***voivodship* assembly** within its area) in accordance with the provisions of the law are the property of the leaseholder or manager of the hunting district. In areas not included in hunting districts, the animals are the property of the State Treasury.

- **Are there citizens' rights to collect wild products in forest land? Are they linked to the ownership right or not?**

Under Article 27 of the Forest Act, forest products may be harvested **in forests owned by the State** Treasury for personal use as well as for industrial purposes (which requires an agreement with the forest district office, whereby the **forest manager** refuses to conclude an agreement if the harvesting of the undergrowth threatens the forest environment).

While it is recognised that **owners** may prohibit collecting in their forest, this rarely happens in practice. The Forest Act in Article 28 establishes the **right to prohibit access by private forest owners** by marking the forest with a sign indicating such a prohibition.

[26] Act of 9 June 2011 on Geological and Mining Law (Journal of Laws of 2023, item 633, as amended).
[27] Act of 13 October 1995 on Hunting Law (Journal of Laws of 1995, No. 147, item 713, as amended).

- **Are there rights to access (walking) on forest land? Are there specific regulations for public use of forest land, hiking, riding, biking, etc.?**

In accordance with Article 21 of the Forest Act, the operation of motorised vehicles, karts and mopeds in forest areas is permitted exclusively on designated public roads. The use of forest roads is allowed provided that they are clearly marked with signposts that explicitly permit traffic on these routes.

Furthermore, the Forest Act states that horse-riding in the forest is only permitted on forest roads designated by the forest manager. Exceptions to this general rule may be made for specific categories of individuals, including public servants, forestry employees and forest owners on their own property.

4.4. Forest owner/holder obligations and requirements.

- **Which requirements or obligations regarding forest management are imposed on owners?**

In accordance with Article 9 of the Forest Act, forest owners are obligated to ensure the preservation of forest ecosystems and maintenance of natural resilience in forest stands, as well as:

- Carry out preventive and protective measures to prevent the occurrence and spread of fires,
- Prevent, detect and combat excessively appearing and spreading harmful organisms,
- Protect soil and forest water.

Should the obligations not be fulfilled, the tasks of the forest owners will be determined by decision by the starost.

In addition, as outlined in Article 13 of the Forest Act, forest owners are obligated to **sustainably manage and maintain forests**, ensuring their **continuous utilisation**. This obligation encompasses the following:

- The preservation of forest vegetation (forest crops) and natural swamps and peatlands within forests.
- The reintroduction of forest vegetation (silvicultural crops) within five years following the removal of a stand.
- The maintenance and protection of the forest, including fire protection.
- Reconstruction of stands that do not ensure the achievement of forest management objectives contained in the forest management plan, simplified management plan or a decision.
- The rational use of the forest in a way that permanently ensures the optimal realisation of all its functions, by harvesting timber within limits not exceeding the productive capacity of the forest and harvesting of raw materials and by-products of forest use in such a way as to ensure the possibility of their biological regeneration, as well as the protection of the undergrowth.

Article 14(4) of the Forest Act imposes an obligation on forest owners to **afforest their land**, for which they can receive **subsidies** from the state budget to fully or partly cover the cost of afforestation.

– **Is there a tax** imposed on forest ownership?

Under Polish law, forest land is subject to **a forest tax** (whose legal basis is the Act on Forest Tax[28]) according to the economic forestry activity carried out in it. This tax applies to the owner of a forest, the possessor of a forest in their own right (*posiadacz samoistny*[29]), the perpetual usufructuary of a forest that is in public ownership - either state or local government, and the possessor of a forest that is in public ownership. However, there is an exemption from the tax if the forest is less than 40 years old, is listed in the register of monuments or is located on sites of high ecological value. In addition, the municipality in which the forest is located may introduce additional forest tax exemptions and reduce the tax rate in its area. In 2023, the tax rate was up to approx. PLN 71 per ha of land.

If non-forestry economic activities are carried out on forest land, **property tax** is paid instead of the forest tax.

– **What type of permits the forest owner needs** to manage their land?

The management of private forests takes place on the basis of a **simplified forest management plan** ('*UPUL*', as will be presented in more detail under the section '*Forest Management plans*') or **a decision** issued by the *starost* on the basis of a **forest inventory**. The documents determine, among other things, permitted timber harvesting in a given area.

In order to harvest timber from a private forest subject to a UPUL, the owner is simply **required to notify** the relevant authority and the harvesting will be conducted in accordance with the plan. In the absence of a UPUL, the owner is obliged to submit an **application** to the forest district office for an **authorisation** to fell trees[30].

– **How is the control of forest harvest determined? Is there an obligation to mark every tree to be cut or retained?**

The control of the forest harvest in Poland involves the marking of trees. As mentioned above and under the section 0 '*Limitations to the rights of forest owner/holder*', besides the requirements as set out in the UPUL, Article 14a of the Forest Act establishes an obligation to mark harvested trees.

Timber in private forests is marked by the municipal body *starost*, who issues a document to the forest owner stating that the timber has been harvested legally. Timber marking consists of permanently placing on the harvested timber a graphic, letter or digital mark and the consecutive number of the piece or the number of the timber stack. During the process of validation, the timber harvest is subjected to a legal compliance check. Should this process detect any issues, the timber is regarded as illegal and its harvesting constitutes an offence. The act is punishable by a fine of up to PLN 5,000 and confiscation of the timber.

Details of timber marking are contained in the Decree of the Minister of Environmental Protection, Natural Resources and Forestry of 24 February 1988 on detailed rules for marking

[28] Act of 30 October 2002 on Forest Tax (Journal of Laws of 2023, item 1883, as amended).
[29] A legal concept established in Article 336 of the Civil Code, which defines the possessor of an object as the person who actually disposes of it as an owner would.
[30] Article 19 of the Forest Act.

timber, samples of marking equipment and rules for its use, and the template of the document stating the legality of timber harvesting[31].

- **Are there technical, administrative or economic specifications on the forest products market? Are forest harvest contracts legally defined for public or private forests or for some specific types?**

The Forest Act does not contain provisions on the forest product market related to timber handling or timber trade agreements. However, Chapter 9a of the Forest Act, which regulates administrative fines, contains provisions on unauthorised timber marketing activities. Such activities include the import of timber products into the territory of Poland in violation of a prohibition to place on the market illegally harvested timber or timber products, or the failure to apply due procedures when marketing timber or timber products[32]. These rules apply to timber products exported from partner countries where their supply is not covered by a FLEGT licence.

Forest harvest contracts are not explicitly defined under the law for public or private forests. Instead, these contracts are typically governed by the terms of contract law with regard to the felling and sale and purchase agreement of the timber.

- **Is there an obligation to prevent forest fires or other risks?**

Article 9(1)(1) of the Forest Act obliges forest owners to carry out preventive and protective measures to prevent the occurrence and spread of fires.

- **Is fencing or the use of forest roads regulated?**

Fencing of forest land is not regulated in the Forest Act. In principle, on private property, the owner has the right to dispose of the land as he sees fit and may build a fence around the plot, as long as it does not infringe the property rights of others.

Article 29 of the Forest Act regulates the movement of vehicles in the forest, indicating the restrictions associated with driving on forest roads, as described in the section '*Limitations to the rights of forest owner/holder*'.

- **Is there an obligation for forest owners and/or forest managers to be associated?**

Private forest owners are not obliged to associate under Polish law. However, there are a number of associations of forest owners and forestry-related stakeholders who can positively influence efficient and sustainable forest management through advisory services, promoting knowledge or enabling the exchange of experience, often operating at local level, as mentioned under the section 2.2 '*Key representation organisations of the forest sector*' above.

[31] Decree of the Minister of Environmental Protection, Natural Resources and Forestry of 24 February 1988 on detailed rules for marking timber, samples of marking equipment and rules for its use, and the template of the document stating the legality of timber harvesting (Journal of Laws of 1988, No. 9, item 43, as amended).
[32] Articles 66a – 66c of the Forest Act.

4.5. Forest manager/contractor obligations

- **Which requirements or obligations on forest management are legally imposed on forest managers/contractors?**

The forest manager is the head of the organisational unit of the State Forests responsible for forest management in the designated area. The forest manager independently manages the forest district on the basis of the forest management plan and is responsible for the condition of the forest with respect to the forests governed by the State Forests. Their competence and tasks are established in Article 35 of the Forest Act:

- Represents the State Treasury in civil law relations, within the scope of their activities
- Manages the forest district as the basic organisational unit of the State Forests
- Directly manages forests, grounds and other property of the State Treasury under the management of the State Forests
- Initiates, coordinates and supervises the activities of the employees of the forest district office
- Determines the organisation of the forest district, including the division into forest units to ensure that foresters can properly carry out their economic tasks, and hires and fires the staff of the forest district office
- Organises the protection of property and combats forest damage

Furthermore, the forest manager provides assistance to the owner of a forest that is not the property of the State Treasury upon request. This assistance may take the form of advice on afforestation and forest management, as well as the provision of forest tree and shrub seedlings and specialised forestry equipment, in exchange for payment.

Upon agreement with the forest owner, the forest manager may organise the performance of economic tasks in the forest, including the sale of timber.

In addition, if a planned afforestation or an investment will be carried out in accordance with the provisions on supporting rural development with funds from the European Agricultural Fund for Rural Development under the Rural Development Program 2014-2020 or in accordance with the provisions on the Strategic Plan for the Common Agricultural Policy for 2023-2027, the forest manager, at the request of the owner of the land to be afforested:

- for afforestation - prepares an afforestation plan and confirms the implementation of afforestation in accordance with the plan,
- for the implementation of investments that increase the resilience of forest ecosystems and their value for the environment - draws up a plan for this investment and confirms its implementation in accordance with this plan,
- for the implementation of investments that increase the biodiversity of private forests - draws up a plan for this investment and confirms its implementation in accordance with this plan.

- **What legal rights does the forest manager/contractor have in your country?**

The forest owner has the right to decide about the management of its lands and may decide to employ someone to manage that forest for them, in which case the situation would be regulated under contract law or company law.

The forest manager, as an employee of the Forest Service during the performance of his duties, is entitled to the legal protection provided for public servants. Furthermore, the following rights are acknowledged:

  - The provision of uniforms and official insignia is to be made free of charge, with the obligation of their proper and consistent wear while on duty,
  - Accommodation is to be provided free of charge, in instances where the nature of the position requires residency at the place of work,
  - A period of paid health leave not exceeding six months at a time is to be granted, provided that a minimum period of 3 years of employment has been met,
  - One-time severance pay, upon retirement or disability pension, in the amount of three times the salary, and with over 20 years of service in the State Forests - six times the salary received for the last month of employment[33].

In addition, employees of the Forest Service who use their own vehicles for work purposes, in local drives, may be entitled to reimbursement of costs associated with the use of these vehicles - up to the amount of a monthly cash lump sum or up to an amount not exceeding the rates per kilometer of vehicle mileage, if the mileage of the vehicle, excluding the cash lump sum, is documented in the mileage records kept by the employee[34].

The details of employment in the Forest Service are established in the Decree of the Minister of the Environment of January 14 2003 on positions, official ranks and salary rules in the Forest Service[35].

- **Is there a requirement of a forest management plan**? Are there detailed prescriptions on that?

In accordance with Article 19 of the Forest Act, a forest management plan (*PUL*) is to be prepared for state-owned forests. For privately owned forests, a simplified forest management plan (*UPUL*) is to be developed. In the case of fragmented forests with an area of up to 10 hectares not owned by the State Treasury, the specific forest management tasks are determined by a decision issued by the starost, which is made on the basis of a forest inventory. The formulation of these plans is entrusted to specialised district authority units or other management contractors[36].

Forest management in the district is carried out independently by the forest manager, in accordance with the forest management plan[37]. On the other hand, the preparation of the UPUL is commissioned by the starost, who also exercises administrative supervision over its

[33] Article 46 of the Forest Act.
[34] Articl 46a of the Forest Act.
[35] Decree of the Minister of the Environment of January 14 2003 on positions, official ranks and salary rules in the Forest Service (Journal of Laws of 2003, No. 16, item 151, as amended).
[36] Article 19(5) of the Forest Act.
[37] Article 35(1) of the Forest Act.

implementation by the private owners[38]. The UPUL also serves as the basis for calculating forest tax[39].

- Is there an **obligation to register the responsibility** of forest manager/contractor?
    i. Is registration based on product income?
    ii. Is there a registration fee?

Polish legislation does not contain provisions for the registration of forest managers or contractors. As the forest manager is a public official, their responsibility does not require formal registration - they act in their professional capacity. In the context of private forests, forest owners are generally entitled to act as they see fit.

Article 19c of the Forest Act expressly allows for the engagement of a service provider (including from a third country) to prepare forest management plans.

- Is there a **tax imposed on the forest manager**? Is it based on income or hectares?

As the forest manager is a public employee, the taxation of their income is subject to the provisions of the Act on Personal Income Tax[40].

[38] Article 21 of the Forest Act.
[39] Article 21(4) of the Forest Act.
[40] Act of 26 July 1991 on Personal Income Tax Act (Journal of Laws of 2023, item 1201, as amended).

5. Forest Management plans

- Are forest management plans required in the legislation of your country?

  ☒ Yes
  ☐ No

Specify where and the conditions as well as the amount of forest land with plans

As mentioned above under the Section 'Forest manager/contractor obligations', forest management plans or, alternatively, simplified forest management plans are prepared depending on the ownership form of the forest. Forests under the ownership of the State Treasury are governed through the implementation of forest management plans, while private forests are subject to simplified management plans.

Article 18 of the Forest Act specifies that a forest management plan should typically be formulated for a **duration of 10 years**, with consideration given to the natural and economic conditions that govern forest management, along with its designated objectives and principles, and the methods by which these objectives may be achieved. These methods are to be specified for each stand and managed site, including protective forests. Where the state of the forests so justifies, in particular when damage or natural disasters occur, a forest management plan may be prepared for periods of **less than 10 years.**

Local spatial development plans include the findings of forest management plans concerning forest borders and areas, including protected forests. In addition, **the Land and Building Register** considers the findings of forest management plans and simplified forest management plans regarding forest boundaries and areas[41].

Details of the preparation of forest management plans, simplified forest management plans and forest inventories can be found in the Decree of the Minister of the Environment of 20 December 2005 on the detailed conditions and procedures for the preparation of a forest management plan, simplified forest management plan and forest inventory[42].

- Are there other type of plans required such as:
  ☐ Technical Plan
  ☐ Financial Plan
  ☐ Exploitation Plan
  ☐ Fire prevention Plan
  ☐ Hunting Plan

No further plans are required, however, forest management plans should include information on measures related to the aspects mentioned above. For example, a technical description of the forest and infrastructure requirements, harvesting limitations, fire protection planning and hunting governance.

[41] Article 20 of the Forest Act.
[42] Decree of the Minister of the Environment of 20 December 2005 on the detailed conditions and procedures for the preparation of a forest management plan, simplified forest management plan and forest inventory (Journal of Laws of 2005, No. 263, item 2201, as amended).

- **Please indicate the minimum size of forest requiring a forest management plan?**

The establishment of forest management plans is dependent upon the area of the forest in question. In the case of **fragmented forests with an area of up to 10 ha**, which are not owned by the Treasury, the forest management tasks are determined by a decision of the starost issued on the basis of a **forest inventory.** For fragmented forests **with an area of up to 10 ha**, which are part of the Agricultural Property Stock of the Treasury[43] (*Zasób Własności Rolnej Skarbu Państwa*), the forest management tasks are defined by the forest manager on the basis of a forest condition inventory[44].

- **On which legal basis are they required? Are they legally binding or only guidelines?**

Chapter 4 of the Forest Act specifically sets out provisions regarding the preparation, implementation and the supervision for (simplified) forest management plans. The Minister responsible for the environment formally approves a forest management plan for state-owned forests and a simplified forest management plan for forests that constitute part of the Agricultural Property Stock of the State Treasury. The minister then oversees the implementation of these plans. In the case of private forests, *the starost*, following an opinion from the territorially competent forest manager, approves the simplified forest management plan and supervises its implementation[45].

In the event that the forest owner fails to comply with the duties outlined in the simplified forest management plan, *the starost* has the authority, as stated in Article 24 of the Forest Act, to order the fulfilment of these duties through a decision.

Lack of possibility for the public to challenge forest management plans - Case C-432/21 - European Commission v Poland[46]

In July 2021, the European Commission initiated legal proceedings against Poland in response to complaints received from multiple environmental organisations. The Commission argued that Polish law does not grant the public concerned the right to challenge forest management plans, which regulate i.e. timber harvesting, in court.

Following the Polish government's 2016 decision to increase logging in the forest of Białowieża, which is Europe's last primeval forest, this inability proved to be a particular challenge. The Polish courts determined that a forest management plan, and its subsequent approval by the Ministry of Climate and Environment, are classified as 'internal administrative acts' and, as such, are not subject to judicial review.

In a judgment delivered on 2 March 2023, the Court of Justice of the EU (CJEU) ruled that Poland had failed to fulfil its obligations under Article 6(3) of the Habitats Directive, in conjunction with the second subparagraph of Article 19(1) TEU, Article 216(2) TFEU, Article 47 of the EU CFR, Article 6(1)(b) and Article 9(2) of the Aarhus Convention.

In response to this, a draft law is currently being prepared in the Ministry of Climate and Environment to implement the judgment of the CJEU. The new law will not only give the

[43] Examples of such land include arable properties designated for agricultural purposes in the local spatial development plan, land left over from liquidated State Agricultural Holdings (former 'PGRs'), and geodetically unallocated forests.
[44] Article 18 of the Forest Act.
[45] Article 22 of the Forest Act.
[46] The judgment in the case European Commission v Poland, C-432/21, delivered on 2 March 2023, ECLI:EU:C:2023:139, is available here: https://curia.europa.eu/juris/liste.jsf?lgrec=fr&td=%3BALL&language=en&num=C-432/21&jur=C.

possibility for environmental organisations to challenge a plan, but also other entities with a legal interest, such as the public prosecutor or the Ombudsman. The provision of the opportunity for these organisations to submit comments and positions at an earlier stage of the proceedings is also included.

The adoption of the draft law by the legislature would result in the implementation of the provisions of the Aarhus Convention on public participation in environmental protection. This would guarantee the implementation of the right of access to justice in environmental matters, in this case, the admissibility of challenging forest management plans before an administrative court[47].

- **Who has the responsibility for the implementation of forest management plans**? Please include national, regional, and local levels as appropriate. Please distinguish between state and private ownership. Please distinguish between different protection status.

The implementation of the forest management plan is the responsibility of the forest manager in the relevant forest district with regard to state-owned forests.

For privately-owned forests, the responsibility for implementing the measures as outlined in the simplified forest management plan lies with the forest owner. Failure to do so may result in reprimand.

- Are forest **management plans being enforced**?

As stated above in relation to the legally binding nature of the forest management plans, the preparation of the plans must be ordered by the relevant person depending on the ownership form of the forest, and their implementation is subsequently monitored. In principle, non-compliance with the law in this aspect would constitute an infringement.

- Is there an obligation to maintain a **Forest Book** (linked or related to the Farm Book of the Common Agricultural Policy (CAP)?

There is currently no requirement to maintain a Forest Book under Polish law.

- **How often do forest management plans need to be updated**? Who is responsible for the update?

In principle, forest management plans and simplified forest management plans are prepared for a period of 10 years, with the exception of cases where justification can be provided for a reduction of this timeframe. Before the expiration of this period, a new forest management plan must be prepared.

- Are specific mechanisms put in place to guarantee that national legislation is in line with European guidelines and **criteria on forest management plans** (i.e. Natura 2000 Forest Management Plans?

The Forest Act does not make direct reference to European guidelines or relevant rules related to sustainable forest management, however, Article 7(1) establishes that sustainable forest

[47] https://www.prawo.pl/samorzad/plany-urzadzenia-lasu-kontrola-sadowa,526102.html

management is to be carried out according to a forest management plan or a simplified management plan. Article 8 further states that forest management must be carried out according to the principles of universal forest protection, sustainability of forest maintenance, continuity and sustainable use of all forest functions and enhancement of forest resources.

- Are there any specific requirements for the **forest management plans** in terms of content, structure or criteria? If yes, please elaborate.

The forest management plan should include[48]:

- a description of the forest and land to be afforested, including:
    i. a compilation of the area of forests and land to be afforested and protective forests,
    ii. a compilation of the area of forests with forest vegetation (silvicultural crops) according to tree species in the stand, age classes, stand qualification classes and forest functions,
- an analysis of forest management in the past period,
- a nature protection programme,
- a definition of tasks, including in particular: the amount of timber to be harvested, defined separately as the felling volume allowance and the area allowance for pre-felling,
- information on afforestation and reforestation measures,
- forest care and protection measures, including fire protection,
- a description hunting management,
- technical infrastructure needs.

More specific rules on the preparation of forest management plans and simplified forest management plans can be found in the Decree of the Minister of the Environment of 20 December 2005 on the detailed conditions and procedures for the preparation of a forest management plan, simplified forest management plan and forest inventory.

- Are there any **supporting mechanism for the management plans**? If yes, please elaborate.

In principle, Polish legislation does not establish any additional mechanisms intended to support management plans. As the management plans are legally binding, it is expected that they will be enforced by the relevant stakeholders.

Nevertheless, in order to enforce more effective sustainable forest management, subsidies may be granted to forest owners willing to implement certain measures. Such measures may include enhancing biodiversity on their forest land or providing a higher quality to forest ecosystems, such as the 'Increasing biodiversity of private forests 2024 campaign' carried out under the Strategic Plan for the Common Agricultural Policy 2023-2027.

[48] Article 18(4) of the Forest Act.

- Are **there impact assessment required** in your country in relation to the adoption of the forest management plans? What mechanisms are in place in your country to ensure that forest management plans are developed to ensure sustainable forest management practices? If yes, please elaborate.

Projects requiring a strategic impact assessment are set out in Article 46 of the Act of 3 October 2008 on providing information on the environment and its protection, public participation in environmental protection and environmental impact assessments[49].

The forest management plan, due to its content and the scope of the planned measures, may meet the conditions of subparagraphs 2 or 3 of this Article. These establish, respectively, that the obligation to carry out a strategic environmental impact assessment (*SEA*) applies i.e. to draft forestry policies, strategies, plans or programmes prepared or adopted by the administration, as these set the framework for the subsequent implementation of projects likely to have a significant environmental impact. The obligation to carry out a SEA also applies to plans the implementation of which may have a significant impact on a Natura 2000 site if they are not directly connected with or result from the protection of a Natura 2000 site.

In addition, projects whose implementation may have a significant impact on the environment and which should be taken into account when drawing up a forest management plan are listed in the Decree of the Council of Ministers of 9 November 2004 on determining the types of projects that may have a significant impact on the environment and the detailed conditions associated with qualifying a project to prepare an environmental impact report[50].

Before the forest management plan is submitted for approval, a written summary of the SEA is prepared by the Director of the Regional State Forests Division containing a justification for the selection of the appropriate option for the adopted forest management plan, a statement of reasons including information on public participation, as well as an account of how these have been taken into account[51].

- Are the **Natura 2000 sites plans already implemented and well-coordinated or integrated** with forest management plans? Are traditional forest activities recognized in those plans? Are there guidelines for small forest owners and managers on what they can and can't do?

The nature protection programme, which integrates forest areas and needs to be reflected as part of the forest management plan, covers all protected areas and Natura 2000 network conservation areas in the forest district. The nature conservation tasks planned in the programme are divided into mandatory and non-mandatory tasks. While the former tasks are related to nature conservation rules or established for Natura 2000 areas located on lands managed by the forest district, the non-mandatory tasks, within the nature protection programme are protection guidelines.

[49] Act of 3 October 2008 on providing information on the environment and its protection, public participation in environmental protection and environmental impact assessments (Journal of Laws of 2023, item 1557, as amended).
[50] Decree of the Council of Ministers of 9 November 2004 on determining the types of projects that may have a significant impact on the environment and the detailed conditions associated with qualifying a project to prepare an environmental impact report (Journal of Laws of 2004, No. 257, item 2573, as amended).
[51] https://www.katowice.lasy.gov.pl/etapy-sporzadzania-projektu-planu-urzadzenia-lasu

The analysis of the state of nature protection within the territorial scope of the forest district requires the characterisation of individual areas and objects of protection. For this purpose, individual forms of nature protection and protection zones, as well as buffer zones, have been designated pursuant to the Nature Protection Act. This analysis should take into account the role and tasks of protective forests resulting from the Forest Act. The analysis of individual areas and objects of protection should include, at a general level, the following:

- the formal basis and purpose of establishment (designation, recognition),
- a brief description of the area and objects of protection,
- the role and significance of individual protected elements in the environment,
- the approximate state of protected areas and individual objects of protection,
- the more important requirements necessary for the long-term preservation of areas and objects of protection,
- threats divided into intra-environmental (including the possible competitiveness of many objects of protection in a limited area) and external.

The analysis of the state of nature protection in Natura 2000 areas, including those concerning objects of protection for which a specific area has been designated, should be conducted using appropriate data obtained from bodies competent for environmental protection. These data should be verified on the ground during forest valuation. In synthesising the conclusions from the analysis, it is crucial to specify the priorities for nature protection. This should include the identification of conflict situations and the methods for minimising their effects[52].

[52] https://encyklopedialesna.com/haslo/program-ochrony-przyrody/

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

- Is sustainable forest **management (SFM) defined in your country?**
  - ☒ Yes
  - ☐ No

Article 6(1a) of the Forest Act defines sustainable forest management as '*activities aimed at shaping the structure of forests and their use in a manner and at a rate that ensures the permanent preservation of their biological richness, high productivity and regeneration potential, vitality and capacity to fulfil, now and in the future, all their important protective, economic and social functions at local, national and global levels, without detriment to other ecosystems*'.

- Does the definition of **SFM include specific objectives?**
  - ☒ Yes
  - ☐ No

  Yes, Article 7(1) of the Forest Act broadens the definition mentioned above with objectives to be followed when implementing sustainable forest management:

  - Preserving forests and their beneficial effects on the climate, air, water, soil, living conditions and human health, as well as on the balance of nature,
  - The protection of forests, especially forests and forest ecosystems constituting natural fragments of indigenous nature or forests particularly valuable due to:
    - conservation of natural diversity,
    - conservation of forest genetic resources,
    - landscape values,
    - scientific needs.
  - The protection of soils and areas particularly vulnerable to pollution or damage and of special social interest,
  - The protection of surface and deep water, the retention of catchment areas, particularly in watershed areas and in areas where groundwater reservoirs are recharged,
  - The production, on a rational basis, of timber and of raw materials and by-products of forest use.
- Does your country have specific guidelines **on Sustainable Forest Management?** If yes, are those mentioned in the legislation?
  - ☐ Yes, they can be found here:
  - ☐ No
  - ☒ Other sources defining or implementing Sustainable Forest Management

  In addition to the elements previously mentioned in the definitions and objectives of sustainable forest management, Article 13a of the Forest Act establishes the obligation of the State Forests to implement sustainable forest management by:

  - The initiation, coordination and conduct of periodic assessments of the condition of forests and forest resources, and the forecasting of changes in forest ecosystems,

- The preparation of periodic large-area inventories of the state of forests and the updating of the state of forest resources,
- The maintenance of a data bank on forest resources and forest condition.

Poland has not established any direct guidelines for sustainable forest management and the National Forest Strategy has not been updated since 1997.

However, the State Forests released a Strategy related to its operational policies, titled 'Strategy of the State Forest Holding for 2014-2030[53]', at the end of 2013. This Strategy acknowledges sustainable forest management as one of the core organisational objectives for the forthcoming years.

Under the strategic objective entitled '*Ensure the sustainability of forests*', the following tasks were indicated:

- The systematic increase of forest resources, whilst maintaining their stability and biodiversity,
- The maximisation of measures to protect the forest from stress factors,
- Taking action to protect nature,
- The utilisation of the results of scientific research and the innovation of forest management methods and technologies,
- Becoming a major player in international forestry policy and a centre for the transfer of new technologies in forest management in the CEE region.

Another document relevant for sustainable forest management is the **National Ecological Policy 2030**, which will form the basis for the investment of European funds from the financial perspective 2021-2027. As such, this Policy also aims to facilitate the implementation of Poland's sustainability commitments at international level, particularly with regard to the targets of the European Union's climate and energy agenda until 2030 and United Nations sustainable development objectives set out in Agenda 2030[54].

Notably, the Policy emphasises the promotion of multifunctional and sustainable forest management as a prospective intervention area.

- Does your country have a **Forest Strategy and/or Forest Management Policy** setting policy priorities that implement a SFM approach?

  ☒ Yes, they can be found here: National Forest Strategy 1997, https://www.katowice.lasy.gov.pl/c/document_library/get_file?uuid=506deebb-988d-4665-bcd9-148fcf66ee02&groupId=26676

  ☐ No

  ☐ Other sources setting the Forest strategy/policy

The National Forest Strategy from 1997 lists measures to contribute to the realisation of sustainable forest management in the long term:

- To expand the country's forest resources,
- To improve the condition of forest resources and their comprehensive protection,

[53] Available here: https://zlpwrp.pl/wp-content/uploads/2014/08/strategia-LP.pdf.
[54] https://www.gov.pl/web/srodowisko/polityka-ekologiczna-panstwa-polityka-ekologiczna-panstwa-2030

- To reorient forest management from the previous predominance of the commodity model to a model of environmentally and economically sustainable, multifunctional forest management corresponding to the criteria formulated for Europe in the Helsinki process, with taking into account the specificity of Polish forestry.

Further, individual supporting activities are proposed for these tasks, which are as follows:

- Increasing forest resources shall take place by increasing the forest cover of the country to 30% in 2020 and 33% in the middle of the 21st century, successively as land unsuitable for agriculture is transferred for afforestation and achieving a spatially optimal forest structure in the landscape by protecting and fully utilising the productive potential of habitats,
- Restoration and rehabilitation of forest ecosystems, mainly through conversion, on suitable sites, of single-species stands to mixed stands and through bio-melioration measures, and regeneration of devastated and neglected stands in private forests and their subsequent ecological rehabilitation,
- The expansion of forest resources shall be accompanied by programmes to introduce systems of afforestation, shrubbery and tree plantations as an important substitute for forest in agricultural production space and an additional source of raw timber, and the formation of transitional tree communities and tree and shrub plantations on areas degraded by industrial, mining, construction, military activities and on chemically contaminated soils,
- In order to enhance the condition and protection of forests, it is proposed to enhance the health and resilience of stands to abiotic and biotic harmful factors through the dissemination of biological and ecological methods of forest protection and the reduction of chemical substances (pesticides, mineral fertilisers, mineral oils, etc.) to the extent necessary,
- The development and implementation of a programme for the restoration of small water retention to restore favourable water supply and improve the country's water management, especially in watersheds, uplands and mountainous areas,
- Establishing active fire prevention methods and systems for combating forest fires,
- Increasing the genetic and species diversity and the diversity of ecosystems in forest complexes based on natural patterns,
- Regulation of the forms and intensity of the utilisation of forest resources, e.g. the harvesting of timber and non-timber uses and the provision of protective and social functions by the forest so that these activities cannot endanger the sustainability of forests and do not adversely affect the condition of forest stands.

- **Which requirements/obligations** result from the legally binding requirement for SFM?
  - For forest owners

Article 7 of the Forest Act establishes that sustainable forest management shall be carried out on the basis of a forest management plan or a simplified management plan, listing the objectives to be taken into account in carrying out such management.

Forest owners are therefore obliged to follow the simplified forest management plan established for their forest in order to carry out sustainable forest management.

Article 9 of the Law on Forests establishes an obligation of general forest protection, obliging forest owners to shape the balance of forest ecosystems and increase the natural resilience of stands. In particular, the owner must carry out prevention and protection measures against the occurrence and spread of fires, prevent, detect and combat attacks by harmful organisms, and protect forest soils and waters. If these duties are not carried out in the forests of private owners, ***the starost*** specifies the tasks to be carried out in a decision. Further, under Article 13(1) of the Forest Act, forest owners are obliged to sustainably maintain forests and ensure the continuity of their use.

- For forest managers

Article 7 is also applicable to forest managers, insofar as it obliges them to practise sustainable forest management with regard to the forest management plans they use when managing state-owned forests.

Article 13a of the Forest Act refers explicitly to the requirement for sustainable forest management for forests falling under the governance of the State Forests. By this, the obligation is placed upon the State Forests (and, by extension, the forest managers who serve as the units representing them) to undertake periodic evaluations of the condition of forests and their associated resources. They are further obliged to compile inventories of these resources and to maintain a data bank on them.

- Are **specific criteria and/or indicators** to determine whether SFM is being achieved? Where are they described (see table below)?

No specific criteria or indicators have been established to help determine or measure the achievement of sustainable forest management under law, but related tasks that are legally binding are subject to oversight by the authorities. For example, in the case of the obligation of general forest protection established for owners in Article 9, the starost can designate tasks to be carried out for a non-complying owner.

The 1997 National Forest Strategy establishes, amongst other objectives, a target of increasing forest resources shall take place by increasing the forest cover of the country to 30% in 2020 and 33% in the middle of the 21st century, successively as land unsuitable for agriculture is transferred for afforestation and achieving a spatially optimal forest structure in the landscape by protecting and fully utilising the productive potential of habitats.

Furthermore, criteria are established for PEFC and FSC certification for forests that wish to pass the accreditation process attesting to sustainable forest management.

Some guidelines were indicated in Order No. 11A of the Director General of the State Forests of 11 May 1999[55], where directions on the improvement of forest management on an ecological basis were introduced for use in the organisational units of the State Forests. The implementation and application of these guidelines in business activities was made obligatory for the directors of the regional directorates of the State Forests and the forest managers.

The decree recognises the progressive degradation of forests, which is both civilisational and associated with climate change, as well as the simplistic treatment of forest resources.

[55] Order No. 11A of the General Director of State Forests of 11 May 1999 (case file No. ZG-7120-2/99).

The decree lists the following internationally agreed criteria for implementation according to Polish conditions:

- Preservation of biological diversity of forests,
- Maintaining productive abundance of forests,
- Maintaining the health and vitality of forest ecosystems,
- Protection of soil and water resources in forests,
- Preserving and enhancing the contribution of forests to the global carbon balance,
- Maintaining and enhancing the long-term and multi-faceted socio-economic benefits of forests,
- The existence of legal, policy and institutional arrangements to support the sustainable development of forest management.

The document goes on to list general and specific measures to reduce water degradation processes in forests, the proper setting of economic objectives in forestry and proper silvicultural planning, the updating of forest management plans, seeding, afforestation and crop protection, care and protection of stands and felling.

- Are some **forest managers implementing sustainable forest management practices voluntarily**? If yes, how are these voluntary management practices taking place? Through citizen initiatives, local initiatives, or other ways? Please explain how forest managers ensure that forest management practices are sustainable. It is part of their duties, the measures taken are being supervised, for forest owners subsidies may be an incentive

In principle, forest managers are expected to implement sustainable forest management practices as part of their professional duties when executing the management plan[56]. Furthermore, as previously stated, the State Forests (through the entities representing them) are obligated to implement sustainable forest management practices[57].

The State Forests create opportunities for collaboration with companies, public institutions and civil society organisations, encouraging the implementation of pro-environmental initiatives that support sustainable development and nature conservation. These activities can manifest in diverse forms, including the introduction of environmentally friendly business practices, educational initiatives or cooperative efforts on specific projects[58]. Interested parties can submit a proposal for cooperation to the State Forests and suggest a specific project implementing such cooperation objective for selection by the State Forest unit (on the basis of a contract). If selected the project should be implemented or buy carbon credits, the revenue of which would be allocated for the selected purpose (on the basis of a contract with the General Directorate)[59].

In addition to this, there are a number of initiatives that bring together interested parties at a local level to promote nature conservation and sustainable forest management – a map of different initiatives was compiled by the foundation Lasy i Obywatele.

[56] Article 35(1) of the Forest Act.
[57] Article 13a of the Forest Act.
[58] https://www.lasy.gov.pl/pl/informacje/publikacje/do-poczytania/las-inicjatyw
[59] Ibidem.

In addition, PEFC and FSC certifications of forests meeting the sustainable forest management requirements can be applied.

- Which mechanisms are put in place to support the implementation of SFM? Which measures are in place to monitor implementation of the SFM?

As mentioned above, the implementation of sustainable forest management as established under the Polish legal framework is legally binding and may be supervised in certain instances. Forest owners not fulfilling their obligations under the Forest Act may be subject to reprimand by a *starost*, who may decide to require the execution of specific tasks[60]. Forest managers, on the other hand, are under the authority of the General Directorate of the State Forests as its employees and therefore obliged to fulfil specific tasks as part of their professional duties[61].

- Which forest management practices are required or prohibited by law in your forest/country?

Please check below the proposed forest management practices and add supplementary ones if missing (Please include explanation of the legal requirements of the relevant techniques).

☐ Closer to nature silviculture practices
☐ Clear-cutting
☐ Shelterwood system
☐ Selective logging
☒ Afforestation and reforestation to enlarge forest areas
☐ Controlled burn
☐ Mandatory salvage logging
☐ Other .....

The Forest Act does not directly impose obligations or prohibitions on specific activities in relation to sustainable forest management. In fact, activities in the forest are mainly based on the forest management plan prepared for a specific area, which defines the tasks related to its management.

Article 14 establishes that the expansion of forest resources is carried out by afforestation of land and increasing the productivity of the forest in the manner specified in the forest management plan. The size of afforestation, its distribution and the method of implementation are determined by the national programme for increasing forest cover developed by the minister responsible for the environment and approved by the Council of Ministers. The obligation to afforest the land is imposed on forest managers in relation to land under the management of the State Forests and on owners or perpetual usufructuaries of other land. Owners or perpetual usufructuaries of land may receive subsidies from the State budget intended to fully or partially cover the cost of afforestation of land.

[60] Article 9(2) of the Forest Act.
[61] Article 13a and 24 of the Forest Act.

- Are there limitations on the management models to be applied, like clearcuttings or their sizes? **Is there a ban on clear cutting linked to SFM?**

In principle, clear cutting is not prohibited by Polish law. All activities in forests are required to be in accordance with the established forest management plan.

- Is there a **defined/legal target for forest land to be managed for conservation and species protection objectives in your country or region**?

There is no national target which establishes a specific forest land for management for the purpose of conservation or species protection.

- Are there **forest owner obligations** related to **forest restoration** after harvest?

Yes, according to Article 13(2) of the Forest Act, the forest owner is obliged to re-introduce forest vegetation in the forests within 5 years of removing the stand.

6.2. "Closer-to-nature" guidelines and practices

(This section relates to the** Commission Guidelines on Closer to nature forest management **but also Commission** guidance on payment schemes for forest ecosystem services **both aiming to provide information and guidance for sustainable forest management)

- Has your country incorporated the **newly published Commission guidelines** in their legal or regulatory framework?

Poland has not implemented the "Closer-to-nature" guidelines in any form so far.

- Has your country **recognized under law/regulatory measure a closer-to-nature approach** in forest management? If yes please provide the source where this is explained and elaborate below.
  - ☐ Yes: in the Strategy that can be found here: .....
  - ☒ No

- Does your country have legislation/measures setting specific biodiversity targets/management objectives for sustainable forest management at a national or regional level?
  - ☐ Yes, at national level – they can be found here:
  - ☐ Yes, at regional level – they can be found here: .....
  - ☒ No

  Please describe them and elaborate:

6.3. Climate change and Forest carbon absorption

- Does your country have legislation/measures setting specific climate change targets or objectives for sustainable forest management at a national or regional level?

The LULUCF Regulation[62] establishes a net greenhouse gas removals target of 38.098 million t eq. CO^2 for Poland by 2030. For managed forest land, a settlement is in place using the forest reference level, which for Poland is 28.4 million t eq. of CO^2.

The National Energy and Climate Plan (NECP) for the period 2021 - 2030 (prepared in 2019, last updated in February 2025 with an environmental impact assessment) states that forests in Poland are the largest sink of CO2 emissions, and that the age of stands, species structure, and disturbances resulting from climate change, including hurricanes, fires, rainfall gradations and droughts are key factors in determining the level of absorption in a given year and subsequent years.

Consequently, it has been determined that the primary contributors to the objectives of LULUCF (land use, land-use change and forestry) sequestration and mitigation will be land afforestation initiatives, with the overarching objective to increase the country's forest cover to 33% by the year 2050. The measures will aim at spreading the risks over as many tree species as possible that are adapted to the habitat conditions by diversifying the stands, minimising the risk of dying stands.

The plan is to initiate natural forest regeneration wherever possible and reasonable, using existing natural regeneration. Natural succession should be used in areas where regeneration is difficult. Furthermore, it is planned to employ the least invasive methods of soil preparation for forest regeneration, and, under favourable conditions, to undertake forest regeneration without soil preparation, with a view to reducing associated emissions. A project called 'Carbon Forests' (*Lasy Węglowe*), which is being carried out by the State Forests, is also being implemented by applying measures to support CO^2 absorption and accumulation, and to make carbon credits available for marketing once certified.

Within the State Forests, the implementation of pan-European sustainability criteria aims to ensure sustainable forest management more effectively. It is expected that forest management will support natural processes that encourage increased biodiversity in forests. The specific stand type will be dynamic, i.e. it will change over time. This approach will allow for the consideration of the biological characteristics and ecological requirements of individual tree species, while also enabling stands to adapt to changing climatic conditions. The silvicultural cuts of stands are to be directed towards the stability, vitality and longevity of forests, the improvement of the quality of production and the favouring of tree species with the ability to adapt to changing environmental and climate conditions. The most recent advancements in selective breeding of forest trees will also be used. These measures are expected to mitigate forest degradation in the context of climate change, and their implementation is planned on the territory owned by the State Forests, in accordance with the Forest Management Plans and other internal documents of the State Forests.

[62] Regulation (EU) 2023/839 of the European Parliament and of the Council of 19 April 2023 amending Regulation (EU) 2018/841 and Regulation (EU) 2018/1999 (OJ L 140, 20.4.2023, p. 1–34).

In addition, it is planned to change forest management practices on approximately 20% of Polish forest stands. This will be achieved through the establishment of community forests and the protection of environmentally valuable forests. This is expected to result in a reduction in the intensity of forest use, leading to a decline in emissions from managed forest land. Furthermore, there is a proposal to enhance water resources within forests, a measure that is expected to facilitate the adaptation of forests to projected climate change. This is to be achieved through the construction and modernisation of small retention facilities, which contribute to the retention of water in forests, and the restoration of hydrogenic habitats, including marshes, peat bogs and wetlands.

Furthermore, maintenance and expansion of fire prevention infrastructure in over 200 forest districts has been proposed. This initiative is expected to result in a reduction in emissions from forest fires, leading to the release of substantial amounts of CO2 accumulated in trees[63].

In summary, the following measures have been established for the absorption of greenhouse gas emissions within the forestry sector:

- Preparation of forest water management plans.
- Defining objectives and principles of sustainable forest management for forest districts.
- Conducting seed management in forestry.
- Carbon forests.
- Counteracting forest decay.
- Definition of targeted forest protection tasks, including fire protection for forest districts.
- Restoration and conservation of wetlands, peat bogs and wetlands in Natura 2000 and Green Infrastructure areas.
- Development of small-scale water retention.

[63] Polish National Energy and Climate Plan until 2030, updated version from October 2024 (*Krajowy Plan w dziedzinie Energii i Klimatu do 2030 r.*), p. 47ff., https://www.gov.pl/web/klimat/krajowy-plan-na-rzecz-energii-i-klimatu

7. Forest land market

NOTE: The key objective is to identify and present information on the basic legal framework regulating market of forest land and inheritance processes.

– Are there specific legal requirements or limitations when selling and buying forest land?

The State Forests has a pre-emptive right to purchase forest land or land to be afforested under Article 37a of the Forest Act. This applies to land sold by a natural person, a legal person or an organisational unit without legal personality, to which the law grants legal capacity, which is not owned by the State Treasury and which is designated as forest in the **Land and Building Register** or intended for afforestation as specified in the local spatial development plan or in the decision on land development conditions, or forests covered by a simplified forest management plan or a decision of the starost.

The right of pre-emption may be exercised within one month from the date of receipt by the forest manager of the notice of the content of the contract or the notice of the content of the unilateral legal act, as the case may be[64]. The right of pre-emption is exercised by the State Forests through the formal declaration of intent, formalised in a notarial deed executed by a notary. Should the forest manager determine that the acquisition of the land is justified, they will issue a written request to the Director General, through the relevant director of the regional directorate of the State Forests, for approval of the acquisition of the land[65]. However, should the State Forest not express a desire to acquire the forest land, it is possible for another buyer to purchase the land.

A legal transaction carried out in breach of the right of pre-emption or the right of purchase, in particular without notifying the forest manager having jurisdiction over the location of the land, is null and void[66].

Article 38 regulates the sale of forests, land and other real estate owned by the State Treasury and managed by the State Forests. It may take place in cases of sale of shares in forests owned by the State Treasury in co-ownership, regulation of the field-forest borders, determination by the forest manager of the unsuitability of land, buildings and structures for forest management, change of use for non-forest and non-agricultural purposes or dictated by important economic or social reasons, as long as it does not infringe the interest of the State Treasury. The sale requires the consent of the Director General of the State Forests, and in the last-mentioned case, it may take place on the proposal of the Director General with the consent of the minister responsible for the environment.

[64] Article 37c of the Forest Act.
[65] Article 37e of the Forest Act.
[66] Article 37h of the Forest Act.

The forest manager may independently sell forest and non-forest land with an area of up to 1 ha if it constitutes an enclave among land of another form of ownership.

The sale of forests, land and other real estate under the management of the State Forests takes place by public tender. In the event of the sale of forests, land and other real estate located within the administrative boundaries of the municipality, the municipality has the right of pre-emption.

- Are there **limitations to divide** the land by selling or inheritances?

A restriction on the partition of land into smaller plots is provided for in Article 93 of the Act on Real Estate Management[67], according to which the partition of land into plots smaller than 0,3 ha is not allowed, while the partition of agricultural (and forest) land under co-ownership is regulated under the Act on Land Consolidation and Exchange[68].

The division of agricultural and forestry land into plots of less than 0.3 hectares is permitted under exceptional circumstances, with the aim of either expanding a neighbouring plot or regulating the boundaries between neighbouring properties, or when the division is permitted irrespective of the provisions of the plan on the local development decision. This could be for the purpose of separating a public road, abolishing joint ownership of land developed with two or more buildings, or separating a plot of land necessary for the use of a residential building[69].

- Are there institutions/**bodies providing information** related to the forest land market?

In Poland, there is no specific institution or body that specialises in providing advisory services on the forest land market. However, individuals can seek guidance or undertake valuation procedures by consulting with real estate agents.

- Are there institutions/**bodies contributing to dynamize that market,** like forest land banks or advisory bodies (similar to the CAP advisory bodies) and others? Is there regular information on the amount of forest land transferred and the prices of transmissions? (Information on this market is usually missing)

There are no institutions or bodies in Poland that aim to dynamise the forest land market. It is important to note that, considering the pre-emptive purchasing right of the State Forests, the majority of sale transactions are conducted under their authority. Specific forest districts may issue announcements regarding the purchase of land, thereby informing forest owners of their interest in acquiring land within a designated area.

The State Forests maintain a database of sold, purchased and traded properties within the State Forest units, called the 'E-register of Land' (*e-Rejestr gruntów*).

- Are there **regulations of forest land leasing**? Are they common with agricultural land or independent and with specific requirements?

Under Article 39 of the Forest Act, forests under the management of the State Forests may be leased out by the forest manager with the consent of the director of the regional directorate of

[67] Act of 21 August 1997 on Real Estate Management Act (Journal of Laws of 2023, item 2231, as amended).
[68] Act of 26 March 1982 on Land Consolidation and Exchange (Journal of Laws of 2023, item 1089, as amended).
[69] Article 93(2a) of the Real Estate Management Act.

the State Forests, in accordance with the objectives and tasks of forest management set out in the forest management plan.

Apart from this, the leasing of forest land for any other ownership form is subject to the same regulations as for other land, as outlined in Section II on Leases of the Civil Code[70]. In exchange for a financial benefit in the form of rent, the lessor transfers the agricultural property to the lessee for a specified period of time, as agreed in the contract. The contracting parties to an agricultural land lease agreement may consist of either a natural person, a legal person or an organisational unit without legal personality, and the document may be drawn up for a fixed term of up to 30 years, whereas a lease concluded for a term exceeding this one shall be deemed to have been concluded for an indefinite term after the passing of this period[71]. The rent may be specified in monetary terms or in terms of other consideration, as well as in a fractional part of the produce.

- Are there obligations **and or access to insurances for forest land or forest activities?**

Insurance for private forests is not offered by insurance companies or providers in Poland due to the low profitability of such policies and the high probability of damage[72].

In the case of forests under the management of the State Forests, as Article 12 establishes, in the event that it is not possible to determine the perpetrator of the damage to the forests caused by industrial gases and dust, and in the event of fires or other natural disasters that threaten the sustainability of the forests, the costs of management and protection related to the restoration or reconstruction of the stand are financed from the State budget. Otherwise, the identified perpetrator should cover the cost of the damage and reparation, following the 'polluter pays principle'. No obligation of insurance is included in the Polish legislation transposing the Environmental Liability Directive 2004/35/EC. However, Art. 187(1) and (2) of the Environmental Protection Act establishes that:

'*If it is supported by a particularly important social interest related to the protection of the environment and, in particular, to the threat of deterioration of the environment to a significant extent, a security of claims for the occurrence of negative effects on the environment and environmental damage within the meaning of the Act of 13 April 2007 on the prevention of damage to the environment and its remedy* ***may be established in the [emissions] permit*** *referred to in Article 181(1)(1), (2) and (4).*

The security referred to in paragraph (1) may take the form of a deposit, a bank guarantee, an insurance guarantee or an insurance policy.'

[70] Act of 23 April 1964 - Civil Code (Journal of Laws of 2023, item 1915, as amended).
[71] Article 695(1) of the Civil Code.
[72] https://cuk.pl/porady/prywatny-las

– Are there specific regulations providing, **facilitating or limiting access to financial credits** for forest activities or mortgages on forest land?

Access to loans and mortgages for forest land in Poland is not subject to legal regulation.

Obtaining a loan for the purpose of acquiring forest land is, in general, a challenging process. While not impossible, the approval of such a loan is dependent on the individual credit decision. A common prerequisite for obtaining a loan is that the land in question is designated for residential purposes. To verify the designated use of a plot of land, it is necessary to refer to a local spatial development plan or a land development conditions decision.

8. Forest companies, Forest incentives and taxation.

Forest Companies

- Is there a **register of forest industries**? Is there a **register of forest contractors**?

There is no register of forest industry or forest contractors in Poland. The Central Register and Information on Economic Activity (CEIDG) is a register of natural persons who are entrepreneurs (including civil companies of natural persons), with the exception of individual farmers carrying out only production activities in agriculture in the field of agricultural crops and animal husbandry, horticulture, vegetable growing, forestry and inland fisheries, as well as in other areas listed in Article 6(1) of the Act on Entrepreneurs[73]. It contains personal information on the entrepreneurs, their identification numbers as well as details regarding the conducted business activity.

An entrepreneur who is a legal person or organisational unit without legal personality is subject to entry in a separate register of entrepreneurs of the National Court Register (KRS), together with the assignment of a KRS number. In these registers, entrepreneurs predominantly engaged in activities in the forestry and timber harvesting sector are marked with the code 02 according to the Polish Classification of Activities. Both registers are available to view online.

- Is there any specific **regulation on forest ownership, forest cooperatives or other types of forest companies or are they all regulated under the** Company Law?

There is no specific regulations for forest companies. They are either regulated under Forest Act in relation to management practices or under Company Law.

- Do **small forest owners have access to the status of forest companies**?

In principle, there are no legal restrictions on forest owners registering their business. They must apply to one of the two registers mentioned above, depending on whether the owner is a natural person or a legal entity, and they may operate in any field. Following the EU legislation, community-owned forest can be registered as limited liability companies providing rights to their members to access funding sources and taking decisions more easily without unanimity of forest owners, i.e. in cases where some of the forest owners are not present.

Forest incentives and taxation

- Are there **effective subsidies** for forest owners and managers to implement SFM? And/or to carry out biodiversity conservation measures? If it does exist, please compare the total amount paid at national level in the last 3 years with available information with the amount defined as necessary at the Prioritised Actions Framework.

As previously mentioned in Section 4.2. on the Legal rights of the forest owner/holder, the Agency for the Restructuring and Modernisation of Agriculture implements campaigns under the Strategic Plan for the Common Agricultural Policy 2023-2027 with the objective of increasing the biodiversity of private forests. This is achieved through the provision of **financial subsidies** for investments in the following areas: reconstruction of stand species composition,

[73] Act of 6 March 2018 on Entrepreneurs (Journal of Laws of 2018, item 646, as amended).

reforestation of gaps or restoration of damaged stands, introduction of undergrowth, establishment of a reforestation or ecotone zone, maintenance cutting and wildlife protection measures. Subsidies are not granted to compensate for loss of income following activities promoting forest biodiversity.

Interested owners are obliged to commit to investments from the biodiversity enhancement planning prepared by the designated forest manager. Therefore, prior to applying for subsidies, an application must be submitted to the relevant forest district office. Subsequently, following the submission of an application for grants and the receipt of a favourable decision, a single payment of support is provided, covering the costs of the planting process and protection against damage. Furthermore, multi-year premiums, varying in amount, are also offered.

Similar investments to subsidise private forests have also been made under the Rural Development Programme 2014-2020.

- What taxes are applicable to Forest companies and forest owners?

As mentioned above in Section 4.4., in Poland, there is a **forest tax for forest land** according to the land and building register, based on the Forest Tax Act of 30 October 2002. If other economic activities than forestry are carried out on the forest land, **property tax** must be paid instead of the forest tax.

The owner of the forest, the sole possessor and the perpetual usufructuary or the possessor of a forest that is in public domain (state or local government) is obliged to pay the forest tax. In the situation where there are several co-owners or the taxable forest is held by two or more entities, the taxpayer is each of them. All co-owners or possessors are jointly liable for payment.

The tax exemption applies if the forest is less than 40 years old, is listed in the register of historical monuments or is located on ecological land. The municipality may additionally introduce forest tax exemptions.

In order to pay the forest tax, a corresponding application must be submitted to the municipality, which will issue a tax decision. This application must be submitted within 13 days of the purchase of the forest, the commencement of its use, the conclusion of an agreement with the municipality or the State Treasury, the gaining of the right of perpetual usufruct, a change in the use of the forest or a change in the taxable area of the forest. In 2023, the tax was approximately PLN 71.0996 (~16.7 EUR) per hectare of land.

The settlement of the forest tax can take place in two ways, depending on the status of the entity liable for payment. In the case of natural persons, the tax should be paid in four instalments proportional to the duration of the tax obligation on specific dates. The prescribed deadlines for the payment of the tax are 15 March, 15 May, 15 September and 15 November of the tax year. The payment schedule differs for legal persons and administrative entities, including companies without legal personality, where the forestry tax liability for individual months is due by the 15th of each month.

9. Enforcement: Forest control and penalties.

- Are there specific measures in place to enforce compliance with the legal requirements on forest management?

  Please list only the legislative measures including the responsible body that are specific to forest management requirements.

The Forest Guard, a subsidiary body of the State Forests and administrative police force, is responsible for the enforcement of the provisions of the Forest Act. The purpose of the unit is to combat crimes and offences in the field of forest damage and nature protection, as well as to perform other tasks in the field of property protection. The Chief Inspector of Forest Guard is the head of the unit.

Under Article 158 of the Code of Offences, a forest owner or possessor who harvests timber in a forest belonging to him or her not complying with the forest management plan, a simplified forest management plan or a decision specifying forest management tasks or without the required permit is liable to a fine and confiscation of the harvested timber is ordered. Similarly a forest owner or possessor who obtains timber from that forest that is not managed sustainably or contrary to a forest management plan, a simplified forest management plan or a decision specifying forest management tasks or without the required permit is liable to a fine and confiscation of the harvested timber is ordered.

In addition, as described above in Section 4 of this report, forest owners are subject to certain obligations according to the Forest Act. In the event of a breach of the owner's duty of general forest protection, *the starost* may specify by decision the tasks to be performed[74]. It is also applicable in cases of the failure to maintain the forest in a sustainable manner and to ensure its continuous use. Moreover, when the owner fails to implement the tasks specified in the simplified forest management plan or the decision, the starost orders the fulfilment of these obligations by means of a decision[75].

[74] Article 9(2) of the Forest Act.
[75] Article 24 of the Forest Act.

10. Conclusions

10.1. Legal or regulatory barriers for SFM

- What are the main legal and regulatory barriers and enablers affecting the implementation of SFM in your country?

The most recent National Forest Policy was published in 1997. There is evidently a need for an update to this document, which would consider improved policy measures in this sector, taking into account EU legislation as well as current international goals and standards. Since the implementation of the previous National Forest Policy, Poland has acceded to the European Union, a process which has necessitated a substantial transformation in the nation's approach to climate and nature management and protection standards. It is essential that this significant shift is reflected in the new policy document.

Approximately 80% of Poland's forests are under state ownership, with the vast majority being managed by the State Forests on behalf of the State Treasury. The limited prevalence of private ownership may result in inadequate support from regulatory frameworks. Notably, in forests under the management of the State Forests, a considerable degree of freedom is apparent in terms of activities, as their external supervision is limited, even though such activities must be in accordance with the established forest management plans. For example, cases were found where forest districts were missing plans approved by the Minister of Climate and Environment and were nevertheless carrying out regular forest management[76].

The Forest Act does not make reference to prohibitions on forest management practices that are harmful to the forest environment in a direct manner. For instance, there is no reference to practices such as clear-cutting or other activities that have a substantial impact on the forest ecosystem, nor are there established penalties.

- Are there specific legal and regulatory barriers or challenges to implement a closer-to-nature approach in forest management in your country?

Poland has not directly implemented closer-to-nature forest practices into its legal or regulatory framework. Despite the existence of policy documents (for example, the National Energy and Climate Plan) which suggest measures that would enhance biodiversity and nature conservation practices in forest management, and the undertaking of actions in support of reforestation (such as the allocation of subsidies from EU funds), there is a lack of concrete defined targets.

As previously stated, the majority of forests are under the oversight of State Forests, which possess a considerable degree of autonomy with regard to the implementation of activities. Given their self-sustaining operational model, they are obliged to generate revenue from forest management, which may result in a restricted approach to the integration of sustainability concerns.

[76] https://www.prawo.pl/samorzad/plan-urzadzadzania-lasu-a-wycinka-drzew,528252.html

- What are the main legal drivers for implementing a closer-to-nature approach in forest management for relevant actors?

Poland defines sustainable forest management in its legal framework. This definition sets out the objectives of forest management, namely to shape the structure of forests and their use in a manner and at a rate that ensures the sustainable preservation of their biological richness, high productivity and regeneration potential, vitality and capacity to fulfil, now and in the future, all important protective, economic and social functions at local, national and global levels, without damaging other ecosystems.

Furthermore, Article 7 of the Forest Act mentions that forest management is to be carried out on the basis of forest management plans, after which it lists the objectives that must be respected: the preservation of forests and their beneficial effects on the climate, air, water, soil, human living and health conditions and on the balance of nature, the protection of forests, the protection of soils and areas particularly vulnerable to pollution or damage, the protection of surface and deep waters, the retention of catchment areas, and the production, on a rational basis, of timber and raw materials and by-products of forest use.

Further, Article 8 of the Forest Law lists the principles of forest management, which are the universal protection of forests, the sustainability of forest maintenance, the continuity and balanced use of all forest functions and the enhancement of forest resources.

While this definition in the Forest Act is in line with the international criteria, and the responsibility of different institutions involved in forest management activities are clearly established, its broad scope and generality of its terms does not set a clear framework promoting a closer to nature approach in forest management.

10.2. Legal or regulatory gaps in national forest legislation

Please provide key conclusions based on the information referred to in previous sections.

- **The National Forest Policy document is outdated.** Given that the current Policy on forest management in Poland was established in 1997, and significant transformative changes have since occurred, it would be desirable to update the framework to reflect the current situation.
- **More regulatory needs regarding the State Forests.** Currently, the vast majority of Polish forests are under the governance of the State Forests, which operate under financial self-sustaining principles and use timber harvesting (for which it is the biggest seller on the market) and other forest management activities to gain profit. Considering their extensive scope of decision-making and the area of forests they govern, it would be beneficial to introduce more enforcement and control mechanisms as well as supervisory measures for the body, in particular in relation to the implementation of sustainable forest management.
- **The lack of indicators for sustainable forest management established by the regulatory framework Although policy instruments**have been developed which propose measures designed to enhance biodiversity and nature conservation practices in forest management, together with actions to support reforestation, there is a lack of concrete defined targets.

- **The lack of restrictions and penalties in legislation.** It would be beneficial if the legal framework would consider banning or penalising forest activities that damage forest ecosystems or tree stands specifically, since these activities are in opposition to the sustainable forest management principle.
- **Failure to implement the CJEU judgment on forests.** Despite the declarations made, Poland has not yet aligned the Forest Act with the CJEU Judgment in Case C-432/21, resulting in the public being deprived of the right to challenge forest management plans and the failure to ensure strict protection of animal and plant species during forest management.

National experts on forest legislation and references

- **Please provide the names and contacts of 3 to 5 experts in forest legislation in your country**,
  - Magdalena Adamczewska – Legal office specialised in forestry matters, kancelaria@adamczewska.com.pl
  - Dr hab. Adam Habuda, prof. INP PAN - Head of the Department of Environmental Law at the Institute of Environmental Protection of the Polish Academy of Sciences, adh@interia.pl
  - Dr hab. Zbigniew Borowski – Professor at the Polish Forest Research Institute, expert on Forest ecology and management, z.borowski@ibles.waw.pl
  - Krzysztof Jodłowski, Chairman of the PEFC Poland Council, k.jodlowski@ibles.waw.pl
  - Karolina Paulewicz-Bazała, Director of the Environmental Project Coordination Centre for State Forests, centrum@ckps.lasy.gov.pl

- Provide **key books or articles analysing the national and/or regional forest legislation** in your country, particularly if they compare it with other countries, if they analyse the effect in actual management of SFM.
  - Rakoczy, B. (2018), '*Gospodarka leśna i trwale zrównoważona gospodarka leśna w prawie polskim*' ('*Forest management and sustainable forest management in Polish law*'), Wolters Kluwer Polska.
  - Ważyński, B. (Ed.) (2018), 'Podstawy gospodarki leśnej' ('*Fundamentals of forest management*'), Wydawnictwo Uniwersytetu Przyrodniczego w Poznaniu.
  - Chmielewski, J. (2020), 'Prawo leśne w praktyce' ('*Forest law in practice*'), Wolters Kluwer Polska.
  - Walas, M. (2014), 'Korzystanie z lasów a trwale zrównoważona gospodarka leśna' ('*Forest use and sustainable forest management*'). In B. Rakoczy, M. Szalewska, & K. Karpus (Eds.), Prawne aspekty gospodarowania zasobami środowiska. Korzystanie z zasobów środowiska (pp. 367–376), Wydawnictwo Towarzystwo Naukowe Organizacji i Kierownictwa Dom Organizatora Toruń.

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