Draft name Draft Regulation of the Minister for Culture and National Heritage amending the Regulation on the classification of devices and media used for the recording of works and on the levies on such devices and media in respect of their sale by manufacturers and importers **Lead ministry and cooperating ministries** Ministry for Culture and National Heritage **Person responsible for the draft: Minister, Secretary of State or Undersecretary of State** Maciej Wróbel, Secretary of State at the Ministry for Culture and National Heritage **Contact details for the draft supervisor** Maciej Dydo – Director of the Copyright and Film Department tel. 22 829 32 120, e-mail: mdydo@kultura.gov.pl	**Issued Date** 27 March 2026 **Source:** Own initiative **Number in the List of works:** List of legislative works by the Ministry for Culture and National Heritage – item 34

REGULATORY IMPACT ASSESSMENT

1. What issue is being addressed?

The purpose of the amendment to the Regulation of the Minister for Culture of 2 June 2003 laying down the categories of devices and media for the recording of works and the fees payable on those devices and media for their sale by producers and importers (Journal of Laws [Dziennik Ustaw], item 991; 2008, item 1599; and 2011, item 616) is to update the catalogue of electronic devices and the associated blank media enabling the recording or reproduction of protected works and subjects of related rights for personal use, covered by the compensation fees referred to in Article 20 of the Act of 4 February 1994 on copyright and related rights (Journal of Laws 2025, item 24), hereinafter 'the Act'. The proposed amendment to the above-mentioned Regulation, will, inter alia, streamline the collection of levies through the creation of a single annex to the Regulation covering all devices and associated blank media used for the fixation and reproduction of works to replace the three separate annexes of the Regulation being amended. The proposed annex will set out a new, simplified list of chargeable categories, aligned with the current range of consumer electronics available on the market (19 items instead of 65).
In addition to the key changes to the annex, changes are also envisaged in the way levies are collected and allocated, along with the relevant transitional provisions.

The update should result in a significant increase in revenues from levies, which have been among the lowest in the EU for many years. This will ensure the conformity of the national rules on authorised personal use with Article 5(2)(b) of Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society (OJ L 167, 22.6.2001, p. 10–19) ('Directive 2001/29/EC'), under which the introduction of authorised personal use into a law must be linked to 'fair compensation' for rightholders. In the view of the draft legislator, the revenue from the levies should, as in the case of the selected EU countries, account for approximately 15-20% of the total revenue from collective management of copyright.

2. Recommended solution, including planned intervention tools and expected impact

Poland remains one of the last EU countries where smartphones and tablets are not subject to reprographic (compensation) fees. PCs and modern televisions are not covered either. By imposing a levy of 1% of the sale price on these key devices, a significant increase in revenue from the levy is expected; however, it is difficult to estimate their amount due to market dynamics and the often divergent forecasts regarding its future development. There is also no comprehensive data on the value of sales of these devices in Poland. As the Central Statistical Office (GUS) estimates the value of the domestic smartphone market in 2023 to be around PLN 12 billion, it can be assumed that revenue from this source may reach around PLN 100 million (bearing in mind that the fee is paid by the importer or manufacturer, not the retailer). According to GUS data, for the years 2022–2023, the domestic television market is valued at approximately PLN 6 billion; therefore, revenue from this category could amount to around PLN 50 million. In total, the levies on smartphones and televisions could generate revenue of around PLN 150 million for the eligible parties. However, given that the collection by collective management organisations do not yet cover all entities required to pay such fees, the actual revenue is likely to be lower. They will still, however, be many times higher than those currently obtained under the existing annexes to the regulation.

Levies for most analogue devices and media are being waived, as these have been withdrawn from the market or are now only sold in very small numbers. Only the levies on tape recorders and video recorders, set at 0.01%, are retained, as both categories of equipment are explicitly listed in the Act as those subject to levies, and the new rate of this levy reflects the negligible market share of these devices. Levies on recordable optical discs (CDs, DVDs, Blu-rays) and portable recorders for these formats, as well as on digital audio and audio-video players, will remain in place; however, the market significance of these devices and media, although they are still available for sale, must be regarded as declining.

Levies for hard drives and portable storage devices will remain in place, as these items currently account for the largest share of revenue under Annex 1 (over 50%).

All items in Annex 3 of the amended Regulation will be retained, with the exception of faxes; however, these will be consolidated into six categories and the rates of the levy will be reduced across the board. For example, the fee for A3 and A4 paper will be reduced to 0.75%, and for photocopiers to 2%. The rationale behind this reduction is the growing role of digital copying and the allocation to the reprographic sector of an appropriate share of the levies collected on other audiovisual and IT equipment (in the case of smartphones and computers, this share is equal to the shares allocated to the audio and video sectors).

In order to streamline the collection of levies, it is proposed to create a single annex containing a list of equipment and the associated blank media subject to levies, to replace the current Annexes 1–3. This list will also be simplified and reduced from the current 65 items to 19. In addition to key changes to the annexes, systemic changes are also envisaged in the way levies are collected and allocated, along with the associated transitional provisions. The creation of a single annex listing the devices and media subject to the levy involves determining the respective shares for each area of copying, as set out in Article 20(2) to (4) of the Act. As a result, the collection and distribution of levies under the individual annexes by the designated collective management organisations will be replaced by collection and distribution based on specific spheres of copying.

These changes are expected to increase the annual revenue from levies to approximately PLN 150–200 million, representing approximately 20% of the revenue received by all Polish collective management organisations. It will bring the levies in line with those in Spain and, among the countries in our region, Hungary and Slovakia. This level will ensure that Poland is seen to provide ‘fair compensation’ to rightholders for losses resulting from permitted private use, in accordance with the requirements of Directive 2001/29/EC.

At the same time, it should be pointed out that it is not possible to take alternative measures to those provided for in the draft regulation that would enable the achievement of the goal set

3. How has this problem been solved in other countries, in particular OECD/EU Member States?

The levies referred to in the draft regulation serve as a mechanism to compensate for the fair use of works as defined in the Act. This solution is in place in almost all Member States of the European Union and is an integral part of the system of protecting authors’ rights. Although individual national systems differ in terms of the number of collective management organisations and the method of distributing funds among rights holders, these differences stem from the specific characteristics of national collective management organisations, which are determined by national legal and institutional frameworks.

The vast majority of Member States (around 20) apply a levy system on devices that make it possible to copy copyrighted works. These charges most commonly apply to devices such as smartphones, tablets, desktops and portable computers, USB drives, external hard drives as well as CDs and DVDs.
In many countries, the levy is based on the capacity of the device or its market value, which allows the rate to be adjusted to reflect the potential extent the equipment will be used within the limits of permitted personal use.

Different levy structures are used depending on the country: in some countries, levies are fixed amounts – for example, in Austria or Croatia; in others, they are calculated as a percentage of the device’s price – as in the Czech Republic or Greece; and some use a mixed system combining both forms – Romania, Slovakia or Latvia. The differences also apply to the range of equipment covered by the system. Some countries, such as Denmark, exclude items such as Smart TVs from the levies, whilst Austria, for example, also includes smartwatches and digital photo frames in the system.

There are also significant differences in the rates themselves. Tablets and mobile phones, as widely used multifunctional devices, are subject to levies in the vast majority of EU countries. In Austria, the levy on smartphones is EUR 5.50 per unit; in Belgium, it is EUR 4.00 on mobile phones, tablets and computers; and in Croatia, it is approximately EUR 1.32 on smartphones and EUR 0.80 on computers. In Estonia, the levy is EUR 3.50 for a laptop, tablet, computer or smartphone, and EUR 4 for televisions with a recording function. The following rates apply in Spain: EUR 3.25 for a smartphone, EUR 3.75 for a tablet and EUR 5.33 for a computer. In Germany, the levy is EUR 6.25 for a mobile phone, EUR 8.75 for a tablet and EUR 10.60 for a portable computer. In Denmark, the flat-rate levies for tablets, laptops, smartphones and computers are DKK 45 (approximately EUR 6.00). In France, levies for mobile phones and smartphones range from EUR 4 to EUR 14 per device, depending on their storage capacity. Similarly, the levies for tablets, depending on the storage capacity, range from EUR 8.00 to EUR 14.00. In Italy, the levies for smartphones and tablets range from EUR 3.00 to EUR 5.20 – depending on storage capacity – and EUR 5.20 for computers, whilst the levy for a TV with a recording function is EUR 4.00[1].

In Slovakia, the levies are expressed as a percentage – 0.7% of the cost of a smartphone, 0.6% of a tablet and 0.85% of a computer, respectively. The situation is similar in the Czech Republic, where the levy on copying devices is 3% of the retail price, and 1.5% for television sets with a recording function. In Greece, a 2% levy is applied to computers, tablets and smartphones, and a 4% levy to printers and scanners. Latvia has a mixed system – for example, a USB stick is subject to a levy of 6% of the price, an external hard drive to 4%, a computer or tablet to a levy of EUR 2.85, and a smartphone to a levy of EUR 1.50.

In terms of revenue from levies for private copying, expressed per capita, the highest revenue from levies is reported by France (EUR 4.14) and Germany (EUR 4.01) respectively. Austria (EUR 2.79), Hungary (EUR 2.78), Italy (EUR 2.11), the Netherlands (EUR 1.94), Lithuania (EUR 1.72), Belgium (EUR 1.61) and Spain (EUR 0.87) also have high revenues. At the opposite end of the spectrum are Slovakia (EUR 0.62), Croatia and Latvia (EUR 0.28)[2].

According to the latest available data for 2023-2024, income from the levies amounted to EUR 86.37 million in Spain (2024), EUR 21.36 million in Belgium (2024), EUR 5.39 million in Slovakia (2024), EUR 31 million in the Netherlands (2023), EUR 15.81 million in Austria (2024), EUR 15 million in Greece (2024), EUR 11.7 million in Denmark (2023), EUR 19 million in Hungary (2024), EUR 1.54 million in Estonia (2024). In Germany in 2023, they amounted to EUR 205 million, which is 24 times more than in Poland (where GDP is 6–7 times higher).

In Poland, revenue from levies in 2024 amounted to PLN 35.8 million, i.e. approximately EUR 8.5 million, which currently translates into just EUR 0.22 per inhabitant.

The above data show that the system currently in place in Poland requires revision if it is to meet the compensation objective arising under EU law and copyright protection standards in a more appropriate and proportionate manner, ensuring that authors, performers, producers and publishers fair effective compensation for the use of their works within the scope of permitted personal use.

4. Entities affected by the draft

Group	Size	Data source	Impact
Collective management organisations	9	http://www.prawoautorskie.gov.pl/pages/strona-glowna/zbiorowe-zarzadzanie/organizacje-zbiorowego-zarzadzania.php	The need to apply new regulations governing the collection, allocation, payment and deduction of revenue from rights, in respect of costs and indirect apportionment.
Manufacturers and importers of equipment and related blank media subject to levies	258 (number of entities registered as taxpayers at the end of 2024)	Report by ZAiKS, SAWP and ZPAV on blank media for 2024 (CZN/791/2025)	Levying obligation according to the new audio-video table – reprography (new Annex to the Regulation).
Consumers	The exact number of users cannot be determined.	According to common knowledge and available research, most households own, among other things, mobile phones, computers and smart TVs; (for example, UKE research indicates that the number of active SIM cards in	Given the relatively low level of levies set out in the draft regulation, it must be concluded that the impact on consumers will not be significant.

[1] Data for France and Italy based on: Private Copying Global Study 2020; authors: CISAC, BIEM and Stichting de Thuiskopie

[2] 2018 data, source: Private Copying Global Study 2020; authors: CISAC, BIEM and Stichting de Thuiskopie

		2023 stood at 52.4 million[3])	
Beneficiaries: creators, performing artists, producers of sound and video recordings, publishers	It is not possible to determine the exact number of beneficiaries.		The levies collected and distributed by collective management organisations will be paid to the beneficiaries of those levies.

5. Information on the scope, duration, and summary of consultation results

The draft regulation has been submitted for public consultation to nine collective management organisations, organisations representing entities obliged to pay levies (including the Digital Poland Association, PIIT, KIGEiT) and other entities participating in the public consultations on copyright law conducted by the Ministry for Culture and National Heritage, which are affected by the proposed regulation. The deadline for submitting comments was 30 days from the date the draft was published in the Public Information Bulletin of the Government Legislation Centre.
The results of public consultations were discussed in the report on the consultations, containing a summary of the presented positions and the response of the requesting authority, made available on the website of the Government Legislation Centre, in the Government Legislative Process tab.

The Draft was consulted by the Joint Commission of Central and Local Government.

The draft regulation is subject to a notification procedure under the Regulation of the Council of Ministers of 23 December 2002 on the functioning of the national system for notification of standards and legal acts (Journal of Laws 2012, item 2039; 2004, item 597).

In keeping with the provisions of Article 5 of the Act of 7 July 2005 on lobbying activities in the legislative process (Journal of laws 2025, item 677; 2026, item 160), the draft regulation was published in the Public Information Bulletin of the Government Legislation Centre under the Government Legislation Process tab (http://bip.rcl.gov.pl). No submissions were received from interested parties in accordance with the provisions of the aforementioned Act.

6. Impact on the public finance sector

(fixed prices for (year))	Impact over 10 years from implementing the amendments (PLN million)											
	0	1	2	3	4	5	6	7	8	9	10	*Total (0–10)*
Total revenue												
state budget												
local government units												
other units (separately)												
Total expenditure												
state budget												
local government units												
other units (separately)												
Total balance												
state budget												
local government units												
other units (separately)												

Sources of financing	
Additional information, including the identification of data sources and assumptions made in the calculation	The proposed regulation will not impact the public finance sector; in particular, it will not lead to an increase in expenditure or a reduction in revenue for this sector, whether in relation to the state local government budgets (according to the judgment of the CJEU in Case C-37/16 of 18 January 2017, levies are not subject to VAT). No reduction is anticipated in the current VAT revenue arising from the costs of distributing and paying to eligible entities the sums collected from manufacturers and importers of equipment and blank media, constituting remuneration for services referred to in Article 8(1) of the Act of 11 March 2004 on the tax on goods and services (Journal of Laws of 2025, item 775, as amended), provided to eligible entities.

[3] UKE, Telecommunications Market Status Report 2023, Warsaw, June 2024.

7. Impact on the competitiveness of the economy and entrepreneurship, including the functioning of enterprises and impact on families, citizens and households

		Impact						
Time in years since entry into force of the amendments		0	1	2	3	5	10	*Total (0–10)*
In monetary terms (in PLN millions, fixed prices for …… (year))	large enterprises							
	micro-, small- and medium-sized enterprises							
	families, citizens and households							
In non-monetary terms	large enterprises	None.						
	micro-, small- and medium-sized enterprises	None.						
	families, citizens and households	It is assumed that the project will not have a negative impact on families, citizens, including the elderly and people with disabilities, and households.						
Unmeasurable		None.						
Additional information, including the identification of data sources and assumptions made in the calculation	The impact on the competitiveness of the economy and entrepreneurship can only be considered in relation to the new levies rates for mobile phones, tablets and portable computers and the elimination of most of the current levy items. A radical reduction in the number of items subject to levies will simplify operations for those required to pay them, as it will significantly streamline the current system, under which as many as 65 items are subject to levies. One drawback will be the new levies for mobile phones, tablets and laptops. However, the relatively low level of the levy compared to the maximum statutory threshold of 3% of the device's sale price, and the fact that levies on such devices are generally common across EU Member States, suggest that their actual impact on the areas in question will be negligible, given that the price of devices is determined by a wide range of factors, which vary across different EU countries (taxation, transport costs, labour costs, the purchasing power of the population, the sales policies of equipment manufacturers, the structure of distribution channels for specific devices, the degree of market competition, etc.).							

8. Change in the regulatory burdens (including disclosure obligations) resulting from the draft

☒ not applicable

Burdens are placed outside those strictly required by the EU (see the inverted compatibility table for details).	☐ yes ☐ no ☐ not applicable
☐ reduction in the number of documents ☐ reduction in the number of procedures ☐ shortening of the time to settle the matter ☐ other:	☐ increase in the number of documents ☐ increase in the number of procedures ☐ extension of the time to settle the matter ☐ other: …
The introduced burdens are suitable for digitisation.	☐ yes ☐ no ☐ not applicable

Comment: The draft Regulation will not affect the existing regulatory burden.

9. Impact on the labour market

The entry into force of the draft Regulation will have no impact on the labour market.

10. Impact on other aspects

☐ natural environment ☐ regional standing and development ☐ ordinary, administrative or military courts	☐ demography ☐ state property ☐ other:	☐ digitalisation ☐ health

Discussion of the impact	The proposed Regulation will have no impact on these areas.
11. Scheduled implementation of provisions of the act	
The Regulation is scheduled to come into force 6 months after its publication.	
12. How and when will the impact of the draft be assessed, and what measures will be applied?	
It is estimated that the first assessment of the extent to which the objectives of the proposed Regulation have been achieved will be carried out after the first three years of its implementation. It will take into account the total levies collected, distributed and paid out by collective management organisations and the costs incurred by individual participating organisations.	
13. Annexes (important source documents, research, analyses, etc.)	
Not applicable.	