



EUROPEAN COMMISSION

Brussels, 5.5.2023
C(2023) 2923 final

<p>In the published version of this decision, some information has been omitted, pursuant to articles 24 and 25 of Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty, concerning non-disclosure of information covered by professional secrecy. The omissions are shown thus [...].</p>		<p>PUBLIC VERSION</p> <p>This document is made available for information purposes only.</p>
--	--	---

**Subject: State Aid SA.100533 (2021/NN) – Poland
Amendments to the closure plan in the Polish coal mining - modification
of SA.41161, SA.46891 and SA.52832**

Excellency,

1. PROCEDURE

- (1) By decision of 18 November 2016 in SA.41161 (2015/N) – State aid to Polish coal mining in the period 2015-2018 (the "initial Decision")¹, the Commission approved State aid to Spółka Restrukturyzacji Kopalń S.A. ("SRK")² on the basis of a closure plan (i) to assist the closure by 31 December 2018 of the coal mining companies remaining in operation in the Polish coal sector by covering current production losses arising from the operation of mining units in the period 2015-2018; and (ii) to grant aid to cover exceptional costs arising from the definitive closure of mining units in the period 2015-2018 in accordance with Council Decision 2010/787/EU of 10 December

¹ Commission Decision C(2016) 7510 final in case SA.41161

² SRK is a State-owned company, which carries out activities related to mine closures and manages the assets of mines that have been closed. Poland intends to transfer all mines that are about to be closed to SRK.

Jego Ekszelencja Zbigniew Rau
Minister Spraw Zagranicznych
Al. J. Ch. Szucha 23
00 - 580 Warszawa
POLSKA/POLAND

2010 on State aid to facilitate the closure of uncompetitive coal mines³ (the "Council Decision").

- (2) By decision of 8 February 2018 in SA.46891 (2017/N) – Restructuring of the Polish mining companies⁴ (the "first amending Decision"), the Commission approved amendments to the Initial Decision.
- (3) By decision of 19 July 2019 in State Aid SA. 52832 (2019/N) – Amendments to the closure plan in the Polish coal mining in the period 2015 – 2023⁵, (the “second amending Decision”), the Commission approved additional amendments to the initial Decision and the first amending Decision.
- (4) On 21 October 2021, the Polish authorities notified additional amendments to the closure plan in accordance with Article 7(3) of the Council Decision.
- (5) In response to the Commission's requests for information on 22 December 2021, 8 April, and 5 July 2022, Poland provided additional information on 10 February, 2 May, 4 August, 2 December 2022 and 14 February 2023.
- (6) Poland exceptionally agrees to waive its rights deriving from Article 342 of the Treaty on the Functioning of the European Union (“TFEU”), in conjunction with Article 3 of Regulation 1/1958⁶ and to have this Decision adopted and notified in English.

2. DETAILED DESCRIPTION OF THE MEASURE/AID, INCLUDING:

2.1. The initial Decision and the amending decisions

- (7) By the initial Decision, the Commission approved State aid for the orderly winding down of mining activities, which involves (i) aid to cover the production losses of coal production units irrevocably liquidated, namely KWK Makoszowy and KWK Kazimierz-Juliusz; (ii) aid to cover certain exceptional costs arising from the closure of coal production units and which are not related to production losses, to be granted to coal mines that have been closed between 1 January 2007 and 1 January 2019⁷ and (iii) the prolongation of aid to cover exceptional costs in the period 2011-2015 in connection with the closure of mines put into liquidation prior to 1 January 2007, approved by the Commission Decision of 23 November 2011.⁸

³ OJ L 336, 21.12.2010, p. 24.

⁴ Commission Decision C(2018) 724 final in case SA.46891

⁵ Commission Decision C(2019) 5395 final in case SA.52832

⁶ Regulation No 1 determining the languages to be used by the European Economic Community (OJ 17, 6.10.1958, p. 385).

⁷ The aid is granted to cover exceptional costs related to the closure of Centrum; Rozbark V; Makoszowy; Brzeszcze-Wschód; Mysłowice; Boże Dary; Kazimierz-Juliusz; Anna; Śląsk; Jas-Mos; Krupiński; Ryduhowy I; Sońnica and Pokój I.

⁸ The aid is granted to cover exceptional costs related to the closure of Dębieńsko; Jaworzno; Siersza; Bytom II; Brzeziny; Gliwice; Barbara Chorzów; Katowice; Kleofas; Morcinek; Wałbrzyskie KWK; Nowa Ruda; I Maja; Jan Kanty; Sosnowiec; Saturn; Porąbka-Klimontów; Jowisz; Powstańców Śląskich; Jadwiga; Niwka

- (8) By the first amending Decision, the Commission approved amendments to the closure plan including the following changes: (i) modification of the deadlines to transfer to SRK three mining units indicated in the initial Decision; (ii) transfer to SRK and liquidation of three new mining units; (iii) addition of costs related to the closure of some mining units; (iv) addition of an exemption from the obligation to obtain concessions for the extraction of methane; (v) prolongation of the duration of the payments of aid for exceptional costs until 2023; and (vi) update of the budget of the measure.
- (9) By the second amending Decision, the Commission approved amendments to the closure plan including the following changes: (i) transfer to SRK and liquidation by the end of 2018 of a new mining unit, KWK Mysłówice-Wesoła I (part of KWK Mysłówice-Wesoła); (ii) the decision not to transfer KWK Sośnica to SRK; (iii) update of the budget of the measure; and (iv) changes in the body which grants exemptions from environmental charges and increase of aid.
- (10) The mining units (See Annexes 1 and 2 of the second amending Decision) have been transferred to SRK, which carries out mine closures and manages the assets of mines that have been closed.
- (11) Following the first amending Decision and the second amending Decision, the closure plan covers the period 2015-2023; however, for the period 2019-2023 only aid to cover exceptional costs may be granted. The plan also contains relevant information about aid to cover exceptional costs granted by the Polish authorities during the periods 2011-2015 and 2015-2023. This means that the aid to cover exceptional costs granted by the Polish authorities during the period 2011-2015 and 2015-2023 is considered to be an integral part of the approved closure plan (“Closure Plan”) – see recital (9) of the second amending Decision.
- (12) Furthermore, following the first amending Decision and the second amending Decision, the total updated budget of the aid measures in years 2015-2023 amounts to approximately PLN 12 991 million. This amount includes both aid granted under Article 3 (closure aid) and aid granted under Article 4 (aid to cover exceptional costs) of the Council Decision.

2.2. The amendments to the Closure Plan

- (13) Poland has notified an amended Closure Plan which provides for the following changes:
 - (a) transfer to SRK and liquidation of two new mining units; Ruch Pokój II (part of KWK Ruda) and Ruch Jastrzębie III (part of KWK Jastrzębie – Bzie Ruch Jastrzębie III);
 - (b) changes in aid to cover certain social costs;
 - (c) extension of the duration of the measure until 2027;

Modrzejów; Siemianowice Rozalia; Polska Prezydent; Paryż; Grodziec; Andaluzja; Julian; Bobrek Miechowice; Centrum — Szombierki; Rozbark and Pstrowski.

- (d) update of the budget of the measure; and
 - (e) introduction of a new form of aid in the form of treasury bonds transferred to increase SRK's share capital.
- (14) The Polish authorities confirmed that no additional closure aid will be granted under these amendments to the Closure Plan and that they only relate to aid to cover exceptional costs. In addition, the Polish authorities indicated that these amendments do not entail any new type of exceptional costs and that all other elements of the Closure Plan remain unchanged. Lastly, the Polish authorities informed the Commission that aid under the amended Closure Plan was granted to SRK to cover exceptional costs following the transfer of the mining units mentioned in recital (13)(a).

2.2.1. Transfer to SRK and liquidation of two new mining units

- (15) The Polish authorities informed the Commission that:
- (a) Ruch Jastrzębie III, a mining unit part of KWK Jastrzębie and owned by Jastrzębska Spółka Węglowa S.A. ("JSW"), ceased coal production in 2020 and was transferred to SRK on 31 December 2021.
 - (b) Ruch Pokój II, a mining unit part of KWK Ruda and owned by Polska Grupa Górnicza S.A. ("PGG"), ceased coal production in 2021 and was transferred to SRK on 3 March 2022. The Polish authorities noted that Ruch Pokój II and Ruch Pokój I (which was transferred to SRK in 2017) are two separate parts of the mine KWK Ruda and they are two organisationally separated mining units.
- (16) The Polish authorities informed the Commission that aid to cover exceptional costs was granted to SRK following the transfer of the abovementioned mining units. The Polish authorities explained that the aid was granted in order to ensure compliance with SRK's legal obligations under the Polish Act on Geology and Mining of 9 June 2011, including the fulfilment of the required safety measures against water, gas and fire hazards.

2.2.2. Changes in aid to cover certain social costs

- (17) According to the current Closure Plan, a mining leave may be granted to an employee for a period of up to four years and a leave for an employee of coal processing plants may be granted for a period of up to three years (see recital 96 of the initial Decision).
- (18) Poland informed the Commission that the amount of the benefit an employee will receive during a mining leave or a leave from a coal processing plant will be increased from 75% to 80% of the monthly remuneration. The increased amount will apply to leave entitlements from 1 December 2021. Paid leaves may be granted until the end of 2026 for employees at coal processing plants and until the end of 2027 for employees at coal mining.
- (19) In addition, according to the current Closure Plan a one-off severance payment may be granted to employees with at least five years of service on the day of the transfer of the mining unit to SRK. The severance payment amounts to 4 to 12 times the monthly remuneration of the employee, depending on the length of time between the transfer of

the relevant mining unit to SRK and the termination of the employment contract (see recital 99 of the initial Decision).

- (20) Poland informed the Commission that employees with at least one year of service on the day of the transfer of the mining unit to SRK may be granted a one-off severance payment of PLN 120 000. The effects of this change would be limited to employees of the two new mining units transferred to SRK (see recital (15)). The severance payment will be exempt from personal income tax and health insurance contribution.
- (21) The Polish authorities clarified that the amendments described in recitals (18)-(20) are the result of negotiations between the Polish government and the Silesian mining unions, concluded on 28 May 2021. The Polish authorities also noted that the exemption from personal income tax and health insurance contribution proportionally decrease the budget of the amended Closure Plan.

2.2.3. Extension of the duration of the measure until 2027

- (22) The Polish authorities informed the Commission that it is necessary to extend the duration of the payments of aid for exceptional costs until 31 December 2027. The Polish authorities confirmed that the extension of the duration of the payments will only cover costs related to coal mining units that already closed and ceased production and explained that such extension is necessary in order to (i) ensure the decommissioning of the two new mining units and the payment of social welfare benefits, as well as (ii) complete environmental tasks and decommissioning of mining units already part of the Closure Plan (see recitals (30)-(34)).

2.2.4. Update of the budget of the measure

- (23) Following the amendments, the total updated budget of the Closure Plan in years 2015-2027 amounts to PLN 17 058 million. This amount includes both aid granted under Article 3 (closure aid, not affected by the notified amendment) and under Article 4 (aid to cover exceptional costs, see recital (26)) of the Council Decision.
- (24) The Polish authorities explained that the amendment to the budget of the Closure Plan only relates to aid to cover exceptional costs for the years 2017-2027. The budget of the Closure Plan in years 2017-2021 has been updated on the basis of incurred costs to reflect actual implementation. On the other hand, the amounts for the years 2022-2027 are based on the latest analyses carried out on the remaining decommissioning tasks relating to the production units taken over by SRK as well as the experience of SRK from the performance of tasks to date and the related costs incurred.
- (25) Moreover, the Polish authorities explained that the budget related to aid to cover exceptional costs has also been impacted by (i) the transfer and liquidation of two new mining units to SRK (see section 2.2.1), (ii) the changes to aid to cover social costs (see section 2.2.2) and (iii) the extension of the duration of the measure until the end of 2027 (see section 2.2.3).
- (26) As a result, the total amount of aid for the exceptional costs to be granted in the period 2015-2027 is approximately PLN 16 737 million. The budget update on the basis of cost incurred in 2017-2021 resulted in a reduction by around PLN 2 896 million, while the budget update and extension for the period 2022-2027 results in an increase by

approximately PLN 6 963 million, entailing an overall budget increase of around PLN 4 066 million.

Table 1: Amount for State aid granted under Article 4 of the Council Decision – aid to cover exceptional costs in 2015-2027 (PLN thousand)

<i>2015</i>	<i>492 247,9</i>
<i>2016</i>	<i>1 021 651,3</i>
<i>2017</i>	<i>1 365 481,0</i>
<i>2018</i>	<i>1 405 390,1</i>
<i>2019</i>	<i>1 177 880,7</i>
<i>2020</i>	<i>1 091 099,7</i>
<i>2021</i>	<i>1 084 465,4</i>
<i>2022</i>	<i>2 440 518,1</i>
<i>2023</i>	<i>1 833 305,4</i>
<i>2024</i>	<i>1 479 268,2</i>
<i>2025</i>	<i>1 290 053,8</i>
<i>2026</i>	<i>1 048 743,1</i>
<i>2027</i>	<i>1 007 380,8</i>
<i>Total</i>	<i>16 737 485,6</i>

- (27) The above annual amounts of aid for exceptional costs include aid related to the liquidation of the mines (i) closed before 1 January 2007 (detailed budget breakdown is presented in Annex 1) and (ii) closed after 1 January 2007, including the two new mining units transferred to SRK that are listed in recital (15) (detailed budget breakdown is presented in Annex 2).
- (28) The Polish authorities pointed out that the exceptional costs related to the transfer and liquidation of two new mining units to SRK contribute to a budget increase of PLN 1 704 million, which constitutes around 42% of the overall budget increase (see table 1). This figure includes aid to cover certain social costs (in line with the updated methodology detailed in section 2.2.2) for the two new units transferred to SRK.

Table 2: Aid granted to cover exceptional costs in connection with KWK Pokój II and KWK Jastrzębie III (PLN thousand)

<i>Year</i>	<i>PFRON</i>	<i>Environmental charge exemption</i>	<i>Environmental protection tasks</i>	<i>Employee claims</i>	<i>Repair of mining damage</i>	<i>Decommissioning and post-decommissioning activities</i>	<i>CIT</i>	<i>PCC</i>	<i>Payments from profit</i>	<i>Methane extraction licence</i>	<i>Total</i>
2022	551,7	27,2	500,0	399544,3	22600,0	213 291,7	0,0	0,0	0,0	0,0	636 514,9
2023	281,3	17,6	2625,0	254949,9	24400,0	116 476,1	0,0	0,0	0,0	0,0	398 749,9
2024	133,0	11,2	2625,0	233954,9	28400,0	52 453,0	0,0	0,0	0,0	0,0	317 577,1
2025	24,9	11,2	3125,0	163426,0	36900,0	46 047,5	0,0	0,0	0,0	0,0	249 534,6
2026	24,9	11,2	3925,0	157,7	36900,0	9205,1	0,0	0,0	0,0	0,0	502 23,9
2027	24,9	11,2	8000,0	163,9	33500,0	9205,1	0,0	0,0	0,0	0,0	509 05,1
Total	1040,7	89,6	20800,0	1052196,7	182700,0	446 678,5	0,0	0,0	0,0	0,0	1 703 505,5

- (29) The budget for aid related to closure and post-closure activities for the units covered by the current Closure Plan is increased. For mining units transferred to SRK before 1 January 2007, the associated budget shows a net increase by PLN 915 million, while for mining units transferred to SRK between 1 January 2007 and 1 December 2021 the associated budget is increased by PLN 618 million. Overall, the update of these budget lines constitutes approximately 38% of the overall budget increase.
- (30) The Polish authorities noted that, in light of the delays due to the COVID-19 pandemic, technical adjustments and security incidents and due to the need to keep protecting neighbouring mines from water, gas and fire risks, the decommissioning programmes and post-closure activities for certain mines need to be extended as detailed in recitals (31)-(33), prolonging the maintenance costs of mining assets and the need to secure neighbouring mines against water hazards.
- (31) For mining units transferred to SRK before 1 January 2007, the Polish authorities argue that around 67% (PLN 672.3 million) of the additional budget is needed to cover costs to protect neighbouring mines from water, gas and fire risks. To this purpose, several deep-sea drainage systems (mining units “Saturn”, “Katowice”, “Niwka Modrzejów” and “Gliwice”) and related equipment and installations are in place, which require refurbishment and repair of pump units, replacement of pump lines, as well as cost associated with periodic inspections. Moreover, the maintenance of stationary drainage systems (mining units “Siemianowice”, “Jan Kanty”, “Pstrowski” and “Dębieńsko”) entails the need to ensure sound maintenance of a large set of assets, including mining shaft, mine excavations, pump and distribution chambers as well as related equipment. The Polish authorities also noted that, in order to reduce the cost of drainage, the Jan Kanty pumping station is carrying out a project to change the drainage system from stationary to deep-sea.
- (32) Post-closure activities carried out for mining units in total liquidation amount to the remaining 33% (PLN 330.3 million) of the additional budget for mining units transferred to SRK before 1 January 2007. The Polish authorities argue that this additional budget is mainly related to cover the costs associated with the ownership and maintenance of land, buildings and structures that, in view of the poor technical conditions, are difficult to market. Moreover, many of the facilities are subject to

conservation protection, which makes it impossible to physically dismantle them. These facilities require ad hoc intervention measures to safeguard them.

- (33) With regard to mining units transferred to SRK between 1 January 2007 and 1 December 2021, the Polish authorities pointed at the need to construct new stationary pumping stations (mining units “KWK Centrum”, “KWK Makoszowy” and “KWK Śląsk”), delays due to security and technical incidents (mining unit “KWK Wieczorek II”), and the need to carry out more detailed analysis or technical coordination with adjacent active mining units (mining units “KWK Krupiński” and “KWK Mysłowice-Wesoła I”).
- (34) The budget for aid related to environmental protection tasks for the units transferred to SRK before 1 December 2021 is increased. For mining units transferred to SRK before 1 January 2007 the associated budget is increased by PLN 288 million, while for mining units transferred to SRK between 1 January 2007 and 1 December 2021 the associated budget is increased by PLN 276 million. Overall, the update of these budget lines constitutes approximately 14% of the overall budget increase. The Polish authorities argue that this budget increase is due to implementation delays for reasons beyond SRK control (e.g. delays in permitting and administrative procedures), identification of new environmental tasks and update of estimated costs according to applicable market rates.
- (35) The budget related to employees’ claims for mining units transferred to SRK between 1 January 2007 and 1 December 2021 decreased by PLN 237 million, notably because incurred costs in the years 2018-2021 were lower than the estimated budget. On the other hand, the budget related to those transferred to SRK before 1 January 2007 is increased by PLN 504 million. The Polish authorities explained that the employees’ claims for these mining units consist of benefits paid by SRK for compensatory pensions and by the Social Insurance Institution for the right to free coal. As both benefits are granted and paid throughout the lifetime of beneficiaries, the planned extension of the existing aid scheme for the period 2024-2027 has an impact on this budget line. Overall, the update of these budget lines constitutes approximately 7% of the overall budget increase.

Table 3: Aid granted to cover exceptional costs in connection with mine closures before 1 January 2007 (PLN thousand)

	<i>PFRON</i>	<i>Environmental charge exemption</i>	<i>Environmental protection tasks</i>	<i>Employee claims</i>	<i>Repair of mining damage</i>	<i>Decommissioning and post-decommissioning activities</i>	<i>Total</i>
2016	1 158,3	2 311,8	0,0	168 522,5	10 171,5	221 100,4	403 264,5
2017	1 272,5	2 122,0	0,0	156 860,7	2 043,6	208 215,9	370 514,7
2018	1 429,0	9 494,1	0,0	167 301,3	2 340,1	207 516,1	388 080,6
2019	1 457,5	13 344,3	0,0	174 185,4	2 236,4	213 668,0	404 891,6
2020	1 502,5	20 999,3	0,0	169 646,0	5 032,7	238 512,0	435 692,5
2021	1 551,0	22 601,7	42 492,5	157 769,2	2 447,5	224 853,9	451 715,8
2022	1 998,5	7 711,6	257 300,0	169 750,9	8 578,3	281 714,6	727 053,9
2023	1 998,5	7 021,5	190 595,6	170 190,9	30 794,2	255 891,2	656 491,9
2024	1 984,1	6 382,1	38 722,3	170 699,9	25 620,7	248 493,5	491 902,6
2025	1 941,0	6 382,1	0,0	171 204,9	13 499,5	248 098,7	441 126,2
2026	1 941,0	6 382,1	0,0	171 204,9	11 435,5	249 296,5	440 260,0
2027	1 941,0	6 382,1	0,0	171 204,9	11 145,5	256 770,2	447 443,7
Total:	20 175,0	111 134,7	529 110,4	2 018 541,5	125 345,5	2 854 131,0	5 658 438,1

Table 4: Aid granted to cover exceptional costs in connection with mine closures between 1 January 2007 and 1 December 2021 (PLN thousand)

<i>Year</i>	<i>PFRON</i>	<i>Environmental charge exemption</i>	<i>Environmental protection tasks</i>	<i>Employee claims</i>	<i>Repair of mining damage</i>	<i>Decommissioning and post-decommissioning activities</i>	<i>CIT</i>	<i>PCC</i>	<i>Payments from profit</i>	<i>Methane extraction licence</i>	<i>Total</i>
2015	2846,6	1006,8	0,0	110217,3	1036,9	142124,9	212632,8	22382,6	0,0	0,0	492 247,9
2016	2018,9	504,8	0,0	301300,8	3658,6	284483,1	23904,4	2516,3	0,0	0,0	618 386,8
2017	1926,9	339,6	0,0	437446,9	20380,1	489593,0	40379,3	4250,5	0,0	650,0	994 966,3
2018	2226,8	5668,9	878,1	339572,0	29245,4	565502,8	67147,4	7068,1	0,0	0,0	1 017 309,5
2019	2216,2	3444,7	4446,6	169335,1	42586,2	550960,3	0,0	0,0	0,0	0,0	772 989,1
2020	2216,2	3751,4	7763,4	77012,8	30569,8	534093,6	0,0	0,0	0,0	0,0	655 407,2
2021	2072,9	2800,6	39891,6	28324,9	45967,0	513692,6	0,0	0,0	0,0	0,0	632 749,6
2022	2085,9	3609,1	89830,6	21789,1	139817,6	818817,0	0,0	0,0	1000,0	0,0	1 076 949,3
2023	1486,6	4272,2	182259,3	21776,2	64080,0	503189,3	0,0	0,0	1000,0	0,0	778 063,6
2024	1161,1	4268,2	189351,1	20450,5	53658,0	399899,6	0,0	0,0	1000,0	0,0	669 788,5
2025	1161,1	4270,3	107760,0	19927,2	56399,0	408875,4	0,0	0,0	1000,0	0,0	599 393,0
2026	1161,1	4272,6	32000,0	19119,1	43679,0	457027,4	0,0	0,0	1000,0	0,0	558 259,2
2027	1161,1	4274,4	0,0	17818,7	24226,0	460551,7	0,0	0,0	1000,0	0,0	509 031,9
Total	23741,4	42483,5	654180,7	1584090,6	555303,6	6128810,8	344063,9	36217,4	6000,0	650,0	9 375 541,9

2.2.5. *Transfer of treasury bonds to SRK*

- (36) The Polish authorities informed the Commission that, in the years 2022-2027, the Ministry responsible for public finances may pay out the aid to SRK under the amended measure in the form of a free transfer of treasury bonds. The treasury bonds will have the same conditions, including interest rates, of equivalent treasury bonds that are publicly issued at the time of granting, and will have an International Securities Identification Number (ISIN).
- (37) The Polish authorities explained that the value of the bonds provided to SRK will not exceed the aid granted under the amended Closure Plan, which will be verified on the basis of a contract between the Ministry responsible for the management of mineral deposits (“the Ministry”) and SRK. In particular, revenues from interest and sale of treasury bonds will solely be used to cover exceptional costs. In addition, the Polish authorities clarified that funds not used in a given year will be deducted from aid to be granted in the following year, through a lower amount of free treasury bonds or of aid in other forms.
- (38) The Polish authorities also informed that SRK will submit monthly and annual reports to the Ministry, which will verify that revenues generated by treasury bonds is spent in line with the notified budget and the Council Decision.

3. ASSESSMENT OF THE MEASURE

3.1. Existence of aid

- (39) The Commission already concluded in its initial Decision (section 7.1), the first amending Decision (recital (38)) and the second amending Decision (recitals (30)-(31)) that the measures foreseen in the notified Closure Plan involve State aid within the meaning of Article 107(1) TFEU. The Commission notes that the notified amendments in section 2.2 constitute new aid under the Closure Plan, as they favour SRK by covering certain exceptional costs arising from the closure of certain mining units and by relieving SRK, by means of State resources transferred directly from the State budget or through a free transfer of treasury bonds (see recital (36)), of a part the social, environmental and safety costs which it would normally have to bear itself for the activity of these mining units.

3.2. Lawfulness of aid

- (40) By granting aid to cover exceptional costs from 1 January 2022 (see recitals (14)-(16)), the Polish authorities have put the aid measure into effect before a Commission decision was adopted. Thus Poland has breached the stand-still obligation set out in Article 108(3) TFEU.

3.3. Compatibility of aid

- (41) In line with Article 7(3) of the Council Decision, Poland complied with its obligation to notify the amendments to the Closure Plan, as presented in section 2.2 above.
- (42) In the initial Decision (recital (167)), the first amending Decision (recital (48)), and the second amending Decision (recital (41)), the Commission concluded that the measures foreseen in the Closure Plan were compatible with the internal market on the basis of the Council Decision. The Commission notes that the amendments to the Closure Plan in section 2.2 do not alter the primary objective of the measure, namely the orderly winding down of mining activities of mining production units in the context of the Closure Plan.
- (43) With regard to the transfer to SRK and liquidation of Ruch Jastrzębie III (part of KWK Jastrzębie – Bzie Ruch Jastrzębie III) and Ruch Pokój II (part of KWK Ruda), the Polish authorities confirmed that these mining units ceased production in 2020 and 2021, respectively, and were transferred to SRK in the period between December 2021 and March 2022 (see recital (15)). As confirmed in recital (14), aid to these mining units only covers categories of exceptional costs that are outlined in the initial Decision, the first amending Decision, and the second amending Decision. Therefore, the Commission considers that the transfer to SRK and liquidation of these mining units is in line with Article 4 of the Council Decision.
- (44) With regard to the extension of the duration of the measure until 31 December 2027 and the related modification of the total budget (see tables 1-4), including the changes in aid for social costs, the Commission notes that they are limited to

cover costs related to coal mining units that already closed and ceased production (see recital ((22))).

- (45) The Commission also notes that the extension of the payments of the aid to cover exceptional costs is justified by the winding down of two new mining units (see recital (22)). Moreover, the Polish authorities submitted that the decommissioning programmes for certain mines already covered by the Closure Plan have to be extended, in light of the delays due to the COVID-19 pandemic, technical adjustments and security incidents and due to the need to keep protecting neighbouring mines from water, gas and fire risks (see recitals (30)-(33)). Lastly, Poland submitted that the execution of environmental protection tasks has been delayed and new tasks have arisen (see recital (34)).
- (46) Furthermore, the Commission notes that the budget of the measure was updated in order to (i) reflect the amendments and the time extension of the Closure Plan described in section 2.2 and (ii) for the period 2017-2021, reflect the actual costs of implementing the Closure Plan for mines closed before 1 January 2007 and mines closed after 1 January 2007 alike (see recitals (24) and (26)). Therefore, the Commission considers that the Polish authorities complied with the requirement of Article 4(1) of the Council Decision stipulating that the aid should not exceed the actual costs incurred.
- (47) Article 4(2) of the Council Decision provides that the categories of exceptional costs covered shall correspond to the eligible categories defined in the Annex to the Council Decision. In this respect, the Commission concluded in the initial Decision (recitals (143) and (149)), the first amending Decision (recital (43)) and the second amending Decision (recital (39)) that the exceptional costs notified by Poland fell within the eligible categories defined in the Annex to the Council Decision. The Commission notes that the Polish authorities confirmed that the categories of exceptional costs have not been altered by the notified amendments to the Closure Plan (see recital (14)).
- (48) On the basis of recitals (44)-(47), the Commission finds that the extension in time of the measure and the related modification of the total budget for aid covering exceptional costs are compatible with the Council Decision and do not change the outcome of the assessment of the compatibility of the measure with Article 4 of the Council Decision concluded by the Commission in the initial Decision, the first amending Decision and the second amending Decision.
- (49) With regard to the payment of the aid in form of a free transfer of treasury bonds to SRK, the Commission notes that the Council Decision does not prescribe how the costs related to the closure of mining units should be financed. Moreover, the Commission notes that (i) the treasury bonds will be provided at market conditions, i.e. they are equivalent to treasury bonds that are publicly issued at the time of granting (see recital (36)), (ii) revenues from interests and sale of the treasury bonds will solely be used to cover exceptional costs, while funds not used in a given year will be deducted from aid granted in the following year (see recitals (36)-(37)), and (iii) the Ministry will verify on the basis of monthly and annual reports that these revenues are spent in line with the notified budget and the Council Decision (see recital (38)). Therefore, the payment of aid covering

exceptional costs in form of a free transfer of treasury bonds complies with Article 4 of the Council Decision.

- (50) Lastly, the Commission notes that the Polish authorities have confirmed that, apart from the amendments presented in section 2.2, all other elements of the Closure Plan remain unchanged (see recital (14)).
- (51) It follows that the notified amendments to the Closure Plan are compliant with the relevant conditions laid down in the Council Decision. The Commission notes that Annex 1 and Annex 2 form an integral part of the present decision.

4. CONCLUSION

The Commission regrets that Poland put the notified measures into effect, in breach of Article 108(3) TFEU.

However, the Commission has decided, on the basis of the foregoing assessment, not to raise objections to the aid on the grounds that it is compatible with the internal market pursuant to Article 107(3)(e) of the Treaty on the Functioning of the European Union, since it is in line within the Council Decision of 10 December 2010 on State aid to facilitate the closure of uncompetitive coal mines.

Yours faithfully,

For the Commission

Margrethe VESTAGER
Executive Vice-President

Aid under Article 4 of Council Decision 2010/787/EU for mining units closed before 1 January 2007

LP.	Breakdown	in thousands PLN												
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	together.
	Article 4 of Council Decision 2010/787/EU – Aid to cover exceptional costs for mining units closed before 1 January 2007 *													
	TOTAL (1+ 2+ 3+ 4+ 5+ 6)	403.264,5	370.514,7	388.080,6	404.891,6	435.692,5	451.715,8	727.053,9	656.491,9	491.902,6	441.126,2	440.260,0	447.443,7	5.658.438,1
1	Employee claims	168.522,5	156.860,7	167.301,3	174.185,4	169.646,0	157.769,2	169.750,9	170.190,9	170.699,9	171.204,9	171.204,9	171.204,9	2.018.541,5
	Compensatory benefits owed by mines that have been completely closed (point 1(f) of the Annex to the Council Decision)	19.406,9	18.708,1	20.145,8	19.368,8	18.603,1	16.926,0	18.708,0	19.148,0	19.657,0	20.162,0	20.162,0	20.162,0	231.157,8
	Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Dębieńsko	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jaworzno	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Siersza	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Bytom II	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Brzeziny	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Gliwice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Polska-Wirek	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rymer	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wawel	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Barbara Chorzów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Katowice Kleofas	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Morcinek	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wałbrzyskie KWK	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Nowa Ruda	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	1 Maja	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jan Kanty	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Sosnowiec	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Saturn	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Porąbka-Klimontów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jowisz	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Powstańców Śląskich	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jadwiga	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Niwka Modrzejów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Siemianowice Rozalia	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Cash equivalents to free coal allowances paid by the ZUS to pensioners from mines that have been completely closed (point 1(e) of the Annex to the Council Decision)	149.115,6	138.152,6	147.155,5	154.816,6	151.042,9	140.843,2	151.042,9	151.042,9	151.042,9	151.042,9	151.042,9	151.042,9	1.787.383,8
	of which Equivalents to free coal allowances	149.115,6	138.152,6	147.155,5	154.816,6	151.042,9	140.843,2	151.042,9	151.042,9	151.042,9	151.042,9	151.042,9	151.042,9	1.787.383,8

2	Repair of mining damage (point 1(h) of the Annex to the Council Decision)	10.171,5	2.043,6	2.340,1	2.236,4	5.032,7	2.447,5	8.578,3	30.794,2	25.620,7	13.499,5	11.435,5	11.145,5	125.345,5
of which	Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Dębieńsko	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	1 Maja	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jaworzno	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Siersza	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Bytom II	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rymer	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Gliwice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Barbara Chorzów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Polska Prezydent	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wawel (szkoda po KWK Wawel ujawniła się w 2019r.)	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wałbrzyskie KWK	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Nowa Ruda	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jan Kanty	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Sosnowiec	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Saturn	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Porąbka Klimontów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jowisz	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Paryż	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Grodzic	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
Andaluzja	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
Julian	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
Powstańców Śląskich	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
Bobrek Micchowice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
Centrum - Szombierki	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
Rozbark	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
Katowice Kleofas	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	

3	Closure and post-closure activities	221.100,4	208.215,9	207.516,1	213.668,0	238.512,0	224.853,9	281.714,6	255.891,2	248.493,5	248.098,7	249.296,5	256.770,2	2.854.131,0
	Tasks performed after completion of closure of mines that started being closed before 1 January 2007 (point 1(g) of the Annex to the Council Decision)	27.224,1	29.851,7	24.038,6	29.136,8	41.619,1	29.108,9	80.430,0	77.393,4	80.286,6	81.564,6	83.819,1	84.624,5	669.097,6
	Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Dębieńsko	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Siersza	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	1 Maja	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Andaluzja	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Siemianowice Rozalia	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Czeczott	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Gliwice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Polska-Wirek	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wawel	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rymer	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Zabrze	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Polska Prezydent	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jaworzno	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Nowa Ruda	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Porąbka-Klimontów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Julian	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Powstańców Śląskich	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Bobrek Miechowice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Pstrowski	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Centrum-Szombierki	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rozbark	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Kleofas	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Niwka Modrzejów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Protecting neighbouring mines from water, gas and fire risks (point 1(g) of the Annex to the Council Decision)	193.876,2	178.364,2	183.477,5	184.531,2	196.892,9	195.745,0	201.284,6	178.497,8	168.206,9	166.534,1	165.477,4	172.145,6	2.185.033,3
	Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Nowa Ruda	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jan Kanty	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Saturn	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Porąbka-Klimontów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Paryż	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Grodziec	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Powstańców Śląskich	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Pstrowski	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Centrum Szombierki	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Katowice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]

		Kleofas	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Niwka Modrzejów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Dębińsko	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Siemianowice Rozalia	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Gliwice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
4		NFOŚiGW grant for environmental protection tasks, point 1(g)(i)(m) of the Annex to the Council Decision	0,0	0,0	0,0	0,0	0,0	42.492,5	257.300,0	190.595,6	38.722,3	0,0	0,0	0,0	529.110,4
	of which	Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Nowa Ruda	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Jan Kanty	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Jowisz	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Pstrowski	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Powstańców Śląskich	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Wawel	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Siersza	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Szombierki	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Siemianowice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Niwka Modrzejów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	

5	Partial exemption from payments and penalties in respect of environmental protection (point 1(f) of the Annex to the Council Decision)		2.311,8	2.122,0	9.494,1	13.344,3	20.999,3	22.601,7	7.711,6	7.021,5	6.382,1	6.382,1	6.382,1	6.382,1	111.134,7	
	of which	Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
		Nowa Ruda	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Jan Kanty	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Saturn	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Porąbka Klimontów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Paryż	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Powstańców Śląskich	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Pstrowski	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Szombierki	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Katowice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Kleofas	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Niwka Modrzejów	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Dębieńsko	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Siemianowice Rozalia	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
		Gliwice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Grodzic	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
6	Exemption from the requirement to pay charges to the State Fund for Rehabilitation of Persons with Disabilities (1(f) of the Annex to the Council Decision)		1.158,3	1.272,5	1.429,0	1.457,5	1.502,5	1.551,0	1.998,5	1.998,5	1.984,1	1.941,0	1.941,0	1.941,0	20.175,0	
	of which	Company Restrukturyzacji Kopalń S.A.	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	
7	TOTAL (1+ 2+ 3+ 4+ 5+ 6)		403.264,5	370.514,7	388.080,6	404.891,6	435.692,5	451.715,8	727.053,9	656.491,9	491.902,6	441.126,2	440.260,0	447.443,7	5.658.438,1	

LP.	Breakdown	YEAR													
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Together.
	Piekary I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Pokój II	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jastrzębie III	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
8	Exemption from tax on civil law transactions (point 1(f) of the Annex to the Council Decision)	22.382,6	2.516,3	4.250,5	7.068,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	36.217,4
	Centrum	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rozbark V	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Makoszowy	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Brzeszcze - Wschód	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Kazmierz- Juliusz	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Boże Dary	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Mysłowice	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Anna	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Śląsk	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jas Mos	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Krupiński	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wieczorek I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Wieczorek II	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rydułtowy I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Mysłowice - Wesola I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Pokój I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Piekary I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Pokój II	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jastrzębie III	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
9	Exemption from profit payments – point. Point (f) of the Annex to the Council Decision	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1.000,0	1.000,0	1.000,0	1.000,0	1.000,0	1.000,0	6.000,0
10	Exemption from the obligation to obtain a concession for methane extraction – point. Point (f) of the Annex to the Council Decision	0,0	0,0	650,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	650,0
	Śląsk	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jas Mos	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Krupiński	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Mysłowice - Wesola I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Rydułtowy I	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Pokój II	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
	Jastrzębie III	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]	[...]
11	Together.	492.247,9	618.386,8	994.966,3	1.017.309,5	772.989,1	655.407,2	632.749,6	1.713.464,2	1.176.813,5	987.365,6	848.927,6	608.483,1	559.937,1	11.079.047,5