

CHAPTER 1

General regulations

The Act defines the rules for the conservation, protection, and enlargement of forest resources, and the rules for the forest economy as linked with other elements of the environment and the national economy.

The regulations of the Act are applied to forests irrespective of their form of ownership.

Areas acknowledged by the Act to be forests are those:

1. with a continuous area of at least 0.1 ha under forest vegetation (forest stands) - trees and shrubs with herbaceous ground cover as well - or temporarily without vegetation, but:
 - a. destined for forest production, or
 - b. being a nature reserve or part of a National Park, or
 - c. listed by the register of antiquities.
 2. connected with the forest economy and occupied by installations used in the service of the forest economy: buildings and constructions, devices for water regulation, fines for the partition of forest space, forest roads, belts under power lines, forest nurseries and timber depots, as well as land used for forest parking places and tourist installations.
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1. With the restriction of Item 4, administration of state forests that are the property of the State Treasury is performed by the State Forest Enterprise “the State Forests”, which is called “the State Forests” in the following text.
 2. As part of the administrative activity that they carry out, the State Forests run the forest economy, they manage the land and other real estate as well as movables connected with the forest economy, and they also draw up a register of the property of the State Treasury and determine its value.
 3. The value of the property of the State Treasury mentioned in Item 2 is the resource of the State Forests.
 4. The regulation in Item 1 does not concern forests within National Parks.
 5. The State Forests are under the supervision of the Minister of Environmental Protection, Natural Resources and Forestry.
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1. The management of forests that are not the property of the State Treasury is under the supervision of the voivodship governor or the head of the regional office of the general governmental administration.
 2. The voivodship governor may entrust the director of the regional office of the State Forests or the director of a State Forests district (the latter henceforth referred to as the superintendent) to carry out on his behalf some elements of the supervision mentioned in Item 1, including the taking of administrative decisions of the first instance.

3. The director of the regional office may entrust the superintendent to carry out on his behalf some of the elements of supervision mentioned in Item 1, including the taking of administrative decisions of the first instance.
4. The director of the State Forest regional office and the superintendent perform the activity mentioned in Items 2 and 3, entrusted to them by the voivodship governor or the director of the regional governmental office (if financial means for those purposes are ensured).

Terms used in the Act may be defined as follows:

1. the forest economy - forestry activity in the field of management, protection and silviculture, maintenance and enlargement of forest resources and stands, game management and the game animal economy, harvesting - save purchase - of wood, resin, Christmas trees, stump wood, bark, needles, game animals and the fruits of herbaceous cover, including the selling of these products in an unprocessed state,
2. stand quality class - index of the use of the productive capabilities of a forest site and stand,
3. forest owner - the natural or legal person being the proprietor or tenant of a forest that is not the property of the State Treasury,
4. threat to sustainability - state of a forest that results from external factors or improper forest management, and which requires control and protective measures or restructuring,
5. stand density index - determined in percentage terms: the extent of forest cover in stands up to 20 years old or the volume, in cubic metres, of trees in a stand aged 20 years or more, in comparison to the volume of trees in a model stand for a given tree species, age and stand quality class,
6. forest management master plan - a basic document for the management of a forest, elaborated for a given site, containing a description and evaluation of the state of the forests as well as the aims and tasks associated with the economy of the forest.

CHAPTER 2

The forest economy

1. The forest economy is managed in accordance with the forest management master plan, with particular account taken of the following aims:
 1. the conservation of forests and their favourable impact on climate, air, water, soil, living conditions for humans and their health, as well as on the balance of nature,
 2. the protection of forests, especially those that are natural fragments of the country's natural heritage, or those that are especially precious with regard to:
 - a. the preservation of the genetic resources of the forest,
 - b. valuable features of the landscape,
 - c. research needs,
 3. the protection of soils and of areas especially exposed to pollution or injury, or of special social importance,
 4. the production of wood on the principle of the highest gain, as well as of raw materials and by-products of forest use.
2. In the management of forests that are nature reserves, and of those included in National Parks, account is taken of rules determined by nature conservation regulations.

3. The management of forests listed by the register of antiquities is carried out in agreement with the Voivodship Custodian of Antiquities, with account taken of the regulations concerning the protection of cultural heritage and museums.

The forest economy is run in accordance with the following principles:

1. the general protection of forests,
2. the sustainable maintenance of forests and the continuity of their use,
3. the enlargement of forest resources.

In order to ensure the general protection of forests, the State Forests and forest owners are obliged to increase the natural resistance of tree stands, and in particular to:

1. implement prophylactic and protective measures to prevent the outbreak and spread of forest fires,
 2. take prophylactic actions, and to search for and control harmful organisms excessive numbers and spreading.
 3. manage game in forests in such a way as not to threaten the sustainability of forests and the achievement of forest management objectives.
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1. In the case of the occurrence of harmful organisms to a degree threatening the sustainability of forests:
 1. the superintendent, with the restriction of point 2, implements control and protection measures,
 2. the director of the regional governmental office, by virtue of his office or the superintendent's inference, orders the implementation of control and protection measures in threatened forests which are not the property of the State Treasury, at the expense of the appropriate forest districts.
 2. In a case in which it becomes necessary to implement control and protection measures in two or more regions of the general governmental administration, the implementation of the measures mentioned in Item 1, point 2, is ordered by the voivodship governor.
 3. In a case in which it becomes necessary to implement control and protection measures in two or more forest districts - the implementation of the measures mentioned in Item 1, point 1 is ordered by the director of the State Forests regional office.

The organizational unit, and the natural or legal person responsible for the occurrence of damage in forests is obliged to give redress in accordance with the rules determined in the Civil Code.

1. In a case in which it is not possible to determine those responsible for forest damage arising as a result of the impact of industrial gases and dust, or a natural disaster caused by biotic and abiotic agents, and if this damage threatens the sustainability of forests - the costs of management and protection connected with the restructuring of tree stands are covered by donations from the State budget.
2. The administrative decision on the provision of the means to cover the costs mentioned in Item 1 is taken by:

1. the Minister of Environmental Protection, Natural Resources and Forestry, at the request of the Director General of State Forests (henceforth referred to as “the Director General”) - in the case of forests that are the property of the State Treasury,
2. the director of the regional governmental office - at the request of the forest owner, and following the issue of an opinion by the director of the State Forests regional office - in the case of forests that are not the property of the State Treasury.

1. The State Forests and forest owners are obliged to maintain forests and to ensure the continuity of their use.

Methods relate in particular to:

1. the conservation of forest vegetation (forest stands) and natural bogs, meadows, and peatlands within forests,
 2. the reintroduction of forest vegetation (forest stands) to forests within 2 years of the removal of the stand,
 3. the cultivation and protection of the forest, including protection against fires,
 4. the restructuring of tree stands that do not ensure the attainment of the determined objectives for forest management contained in the forest management master plan, in the case of the following decrease in the stand density index of tree stands aged as follows:
 - a. up to 20 years, by 50%,
 - b. 20 years and more, by 30%,
 5. the rational use of the forest made with:
 - a. wood harvests within limits that do not exceed the productive capabilities of the forest,
 - b. harvests of raw materials and forest by-products by ways ensuring the possibility for their biological restoration, as well as the protection of herbaceous cover.
2. The modification of a forest for cultivation is allowed in the case of the specially justified needs of the State Forests or forest owners.
 3. On the matter mentioned in Item 2 the decision is taken by:
 1. the director of the State Forests regional office at the request of the superintendent - in the case of forests that are the property of the State Treasury,
 2. the director of the regional governmental office - at the request of the owner of the forest concerned.
1. The increase in forest resources is the result of afforestation and of the increase in the productivity of the forest in the manner determined in the forest management master plan.
 2. The following land may be given over to afforestation: odd pieces of agricultural land that are useless for agricultural production, and other land suitable for afforestation, in particular:
 1. land near springs, on watershed ridges, along rivers and on the margins of lakes and other bodies of water,
 2. mobile sands and dunes,
 3. steep slopes, hillsides, cliffs, and ground hollows,
 4. dumps, and areas that have been exploited for sand, gravel, peat or clay.
 3. Land given over to afforestation is so - designated in the local spatial management plan.
 4. The obligation to afforest land is the duty of the superintendent - in the case of land that is State Treasury property taken under the authority of the State Forests, and of forest owners.
 5. Forest owners may receive donations from the State budget, which will cover, in part or in full, the expenses for the afforestation of land mentioned in Item 3. The administrative decision in relation to

- the allowance of means to cover those expenses is taken by the director of the regional governmental office at the request of the forest owner, and after hearing the opinion of the board of commons.
6. In the cases determined in Item 5, afforestation is carried out by the forest district.

CHAPTER 3

Protection forests

The following forests, henceforth referred to as “protection forests”, may be recognized as specially protected:

1. those that protect the soil against leaching or impoverishment, and those that restrain earthslides, rockfalls or avalanches,
2. those that protect the banks of waters against collapse, or springs against robbing,
3. those that hold back the spread of mobile sands,
4. those that are stands damaged by industry,
5. those that are seed stands or refuges for protected species of animal,
6. those that are of special natural and scientific importance or that serve the defence and security of the State,
7. those that are situated:
 - a. within the administrative boundaries of cities or at a distance of up to 10 km from the administrative boundaries of cities with more than 50,000 inhabitants,
 - b. within the protective zones around health resorts,
 - c. towards the upper treeline.

The recognition of a forest as a protection forest, or the removal of such a designation, is ordered by the Minister of Environmental Protection, Natural Resources and Forestry, at the request of:

1. the Director General, after receipt of an opinion from the board of commons - in the case of forests that are the property of the State Treasury,
2. the voivodship governor, in agreement with the forest owner and the board of commons - in the case of forests that are not the property of the State Treasury.

The Minister of Environmental Protection, Natural Resources and Forestry will determine, by way of an order, the detailed rules for, and the mode of recognition of, forests as protection forests, as well as detailed rules for their management.

CHAPTER 4

The forest management master plan.

1. The forest management master plan is prepared, with the restriction of Item 2, for a 10-year period. It takes account of:
 1. the natural and economic conditions of the forest economy,
 2. the aims and principles of the forest economy and the methods by which they are to be met. These are determined for each tree stand and each managed object, with account taken of protection forests.
2. In cases justified by the state of forests, and especially by the occurrence of damage or natural disasters, the forest master plan may be drawn up for periods of less than 10 years.
3. A change in the period mentioned in Items 1 and 2 needs the agreement of the organ accepting the forest master plan.
4. The forest master plan should contain in particular:
 1. a description of the forest, and of land destined for afforestation, including:
 - a. the acreage of the forest, the land destined for afforestation, and protection forests,
 - b. the acreage of forest with forest vegetation (forest stands), by the main tree species in tree stands, by age classes, and by stand quality classes,
 2. an analysis of recent forest management,
 3. a determination of tasks, including those concerning in particular:
 - a. the woody mass to be harvested, determined by the annual allowable cut,
 - b. afforestation and regeneration,
 - c. the tending and protection of the forest, including protection against fires,
 - d. game management,
 - e. technical infrastructural requirements.
1. For a forest that is not the property of the State Treasury, a simplified forest master plan is prepared.
2. The simplified forest master plan should contain:
 1. a brief description of the forests and of land destined for afforestation,
 2. the basic tasks involved in forest management.

The determinations of the forest master plan concerning the boundaries and areas of forests, including protection forests, and the principles of the forest economy, are taken into account in spatial management plans.

1. The forest master plan is prepared for:
 1. the forest district, in the case of forests that are State Treasury property - at the request of the director of a State Forests regional office and at the expense of that office,
 2. one or several villages of the same community, in the case of forests that are the property of physical persons - at the request of the voivodship governor, and at the expense of the State budget,
 3. the forest owner who is a legal person, at his request and at his expense.
2. The proposed forest master plan for forests that are the property of physical persons is exposed to public scrutiny for 14 days at the site of the board of the community. Information concerning the display of the forest master plan is made public knowledge in a way accepted by a given locality.
3. In a period of 30 days after the date of the display of a forest master plan, forest owners interested may submit stipulations and inferences in relation to the master plan. The way in which stipulations and inferences are to be dealt with is determined by a decision from the voivodship governor.

1. The forest master plan is sanctioned by:
 1. the Minister of Environmental Protection, Natural Resources and Forestry, at the request of the Director General - in the case of forests that are State Treasury property,
 2. the voivodship governor, following receipt of an opinion from the appropriate superintendent - in the case of forests that are not State Treasury property.
 2. The organs sanctioning forest master plans supervise their realization.
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1. With the restriction of Items 1 and 2, a change to a forest master plan may be made in the ways, and according to the rules, determined in Sections 21 and 22.
 2. In forests that are the property of the State Treasury, an increase in the volume of wood predicted to be harvested, above that determined in the forest master plan, may occur only in the case of damage or natural disaster in the forest. In such cases, the timber harvest in the final cut should be reduced appropriately.
 3. In forests that are not State Treasury property, a timber harvest not in accordance with the forest master plan is possible only in fortuitous cases; the decision in such a case - at the request of the forest owner - is taken by the voivodship governor, following the receipt of an opinion from the superintendent.

If an owner who is a physical or legal person does not, at the right time, carry out the tasks specified in the forest master plan, in relation to:

1. the reintroduction of forest vegetation (forest stands) into forests, within 2 years of the removal of tree stands,
2. the restructuring of tree stands,
3. the tending and protecting of the forest, including protection against fires, through:
 - a. the removal of trees overwhelmed by harmful organisms, as well as snags and windfalls,
 - b. the tending of forest vegetation (tree cultures) up to 10 years old,
 - c. the carrying out of measures for forest fire control,

then the director of the regional governmental office orders these activities to be carried out.

The Minister of Environmental Protection, Natural Resources and Forestry will determine, by order, the detailed instructions for the settling of forest master plans.

CHAPTER 5

Regulations concerning access to forests

1. With the restriction of Items 1, 2 and 3, forests that are State Treasury property are accessible to the people.
2. Permanent restrictions on access are in force in forests constituting:
 1. forest cultures up to 4 m in height,
 2. experimental plots and seed stands,

3. animal refuges,
 4. areas with springs,
 5. areas threatened by erosion.
3. The superintendent decides on periodic restrictions on access to a forest that is State Treasury property in cases where:
 1. there has been destruction or considerable injury to tree stands, or degradation of herbaceous cover,
 2. the fire risk has become considerable,
 3. management measures connected with silviculture, forest protection or timber harvest are under way.
 4. Except in the cases determined in Item 2, point 1, forests covered by permanent or periodic restrictions on access are marked with shields with the inscription "no access" and with some indication as to the reason for, and term of validity of, the restriction. The obligation to decide upon and maintain signs is the duty of superintendents.
1. With account taken of the prohibitions contained in Sections 26 and 30, forests that are the property of the State Treasury are made accessible for the collection of forest fruits from herbaceous cover for:
 1. people's own needs,
 2. commercial or industrial goals, with the restriction of Items 2 and 3.
 2. The collection of fruits of herbaceous forest cover for commercial or industrial goals requires that a contract with forest districts be entered into.
 3. The superintendent refuses to enter into a contract in cases where the collection of herbaceous cover threatens the forest environment.

A forest owner may prohibit access to a forest that is his property, marking this forest with a shield with a relevant inscription.

1. Entry into a forest by motor- or animal-drawn- vehicles is allowed only on public roads, and entry along forest roads is allowed only when these are marked with road signs or other marks permitting traffic on those roads.
 2. Vehicles mentioned in Item 1 are allowed to stop only on marked places along forest roads.
 3. The regulations of Item 1 and 2, of Section 26, Items 2 and 3, and of Section 28, do not apply to subjects who:
 1. are carrying out official or economic activities in forests, in agreement with their owners or with superintendents,
 2. are controlling fires or acting to save human life or preserve human health.
1. The following activities are prohibited in forests:
 1. the pollution of soils and waters,
 2. the disposal of wastes,
 3. digging,
 4. the disturbance of the litter and the destruction of mushrooms and their mycelia,
 5. the destruction or injuring of trees, shrubs and other plants,

6. the destruction of economic, touristic and technical installations and objects, or of signs and shields,
 7. the collection of forest fruits from herbaceous cover in places where this is marked as prohibited,
 8. the gathering of litter,
 9. the grazing of livestock,
 10. camping outside places designated by the forestÖ's owner or superintendent,
 11. the collection of eggs and nestlings, the destruction of nest sites and bird nests, and the destruction of lairs, burrows and anthills,
 12. the harassing, following, catching and killing of animals,
 13. the unleashing of dogs,
 14. the making of noise and the use of sound signals, except in cases where it is necessary to raise the alarm.
2. Regulations of Item 1, points 3 and 5, do not apply to activities connected with forest management. Points 12-14 do not apply to hunting.
 3. Forbidden in forests and in areas of forest meadow, peatland and heather moor, as well as within 100 m of the forest edge, are potentially dangerous activities, and in particular:
 1. the lighting of fires away from places designated for the purpose by the forest owner or superintendent,
 2. the use of naked flames,
 3. the burning of the upper soil layer and plant remains.
 4. The regulations of Item 3 do not apply to activities connected with forest management, on condition that these activities do not create a fire hazard.

Tasks and competences defined in Section 5, Section 10, Item 1, Section 13, Items 2 and 3, Section 21, Item 1, point 1, Section 26, Items 3 and 4, Section 30, Item 1, point 9, and Item 3, point 1, and Section 35, Items 2 and 3, are respectively the duties of the directors of National Parks.

CHAPTER 6

The State Forest Enterprise “The State Forests”

1. The State Forests, as a state organizational unit not having legal personality, represents the State Treasury within the legacy on administered property.
2. The following organizational units are components of the State Forests:
 1. the General Directorate of the State Forests,
 2. regional directorates of the State Forests,
 3. forest districts.
3. Organizational units of the State Forests mentioned in Item 2, points 2 and 3, are founded and liquidated, united and separated, as well as authorized to act in a determined area, by the Minister of Environmental Protection, Natural Resources and Forestry.
4. Other organizational units that do not have legal personality may also act in the State Forests, in the field of the production, transportation, trade and services necessary for the tasks of the State Forests to be carried out. They are subordinated directly to the Director General or the director of a regional directorate of the State Forests.

1. The State Forests are directed by a Director General with the aid of directors of the regional directorates of the State Forests.
2. The Director General is appointed and recalled by the Minister of Environmental Protection, Natural Resources and Forestry.
3. The Director General:
 1. represents the State Treasury in civil-legal relations, within the sphere of his activity,
 2. creates and liquidates, unites and separates, the organizational units mentioned in Section 32, Item 4,
 3. initiates, organizes and co-ordinates incentives for the conservation of forests, the rational management of forests and the development of forestry,
 4. organizes the planning of forest management and forecasting in forestry,
 5. supervises and co-ordinates tasks in the field of staff training for forestry and for the propagation of forestry knowledge,
 6. initiates, enhances and finances research in the field of forestry and supervises the utilization of the results of this research,
 7. compensates for the lack of financial means in certain districts and regional directorates of the State Forests, which may result from differing conditions of the forest economy,
 8. organizes common incentives for organizational units of the State Forests,
 9. appoints and dismisses:
 - a. directors of regional directorates of the State Forests,
 - b. superintendents, at the request of directors of the regional directorates of the State Forests,
 - c. heads of the organizational units referred to in Section 32, Item 4.

In particular, the director of a regional directorate of the State Forests:

1. represents the State Treasury in civil-legal relations within the sphere of his activity,
 2. supervises the activity of the superintendents and heads of other organizational units of the State Forests within the territorial reach of the activity of a regional directorate of the State Forests,
 3. organizes common incentives for supervised organizational units in the field of forest protection and rational forest management,
 4. disposes of the financial means allotted in compensation for the deficits in individual forest districts that result from differing conditions for the forest economy,
 5. carries out training and gives vocational advice in forestry,
 6. organizes the education of professional forestry staff, and runs forestry schools at a professional level,
 7. carries out servicing activities in forestry, for supervised units and other economic subjects.
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1. The superintendent carries out forest management in a forest district single-handed, on the basis of a forest management master plan, and he is responsible for the state of the forest. In particular, the superintendent:
 1. represents the State Treasury in civil-legal relations in the sphere of his activity,
 2. runs his forest district as a basic organizational unit of the State Forests,
 3. establishes the organizational scheme for the forest district, ensuring the proper performance of economic tasks for district foresters, he employs and recalls district workers,
 4. puts the forest management master plan into practice.
 2. The superintendent gives help to a forest owner, at his request, by:
 1. advising in forest management,

2. controlling offences in his forest, and transgressions through harmful activities,
 3. making accessible, for payment, plantings of forest trees and shrubs, as well as specialist forest equipment.
3. In specially-justified cases, at the request of a forest owner, and with the backing of an opinion from the board of commons, a superintendent may make available free plantings of forest trees and shrubs for the reintroduction of forest vegetation (forest cultures) - in agreement with the forest master plan.
1. Land that is State Treasury property destined for afforestation in local spatial management plans is transferred under the authority of the State Forests (forest districts).
 2. In the matter described in Item 1, the decision is taken by the head of the regional governmental office.
1. Having the agreement of the Director General, and with the restriction of Item 3, the superintendent may acquire forests and land destined for afforestation that is property of physical or legal persons, if this is required by the economic or public business of the State.
 2. A forest owner is obliged to announce to the appropriate superintendent in his area his intention to dispose of a forest or piece of land destined for afforestation one month before the planned disposal, in order that an offer for purchase may be submitted.
 3. The forest district may acquire from its owner a forest which was donated on the principles defined in Section 14, Item 5, after a donation from the selling price has been deducted.
 4. The Minister of Environmental Protection, Natural Resources and Forestry will determine detailed regulations for the acquisition by the forest district of forests, or land destined for afforestation.

The sale of the forests, land and other real estate of the State Treasury, that are managed by the State Forests, requires a decision from the Minister of Environmental Protection, Natural Resources and Forestry, issued at the request of the Director General. This may happen in cases:

1. of disposing of shares of forests being State Treasury property in common properties,
2. of regulation of the field-forest boundary,
3. of a statement from the superintendent concerning the uselessness of land, buildings or constructions to the forest economy,
4. other than the above, as dictated by important economic and social business.

The leasing of a forest as mentioned in Section 3, point 1, that is State Treasury property, needs the agreement of the Minister of Environmental Protection, Natural Resources and Forestry.

1. At the request of an interested minister or voivodship governor, the Minister of Environmental Protection, Natural Resources and Forestry may exclude forest, land and other real estate from the authority of the State Forests, and transfer them to the use of a unit indicated by the maker of the request, without changing their current destination, and together with a determination of the terms and conditions for their use, if their transfer is necessary for:
 1. the defence and security of the State,
 2. science or didactics,
 3. the protection of water catchments,
 4. a flood hazard to be counteracted,

5. the conservation of the seashore,
 6. medicine,
 7. the protection of cultural heritage,
 8. people's mass recreation,
 9. agriculture.
2. In the case of an end to the need for which the forest, land or other real estate noted in Item 1 were excluded, or in the case of uses inconsistent with the purposes for which they were excluded, or in the case of forest management undertaken in a way that is not in agreement with the forest master plan, the Minister of Environmental Protection, Natural Resources and Forestry, at the request of the Director General, deprives the given unit of rights to the use of the forest and land and puts them back under the authority of the State Forests.
1. On behalf of the State Treasury, the State Forests may take up bank credits.
 2. The sum of the bank credits contracted by the State Forests in a given year cannot be greater than 30% of the value of sales in the previous year.
1. On behalf of the State Treasury, the State Forests may participate in limited liability companies or in joint-stock companies.
 2. forests cannot constitute the initial capital (share capital) of the companies mentioned in Item 1.
 3. The adherence to a company of an organizational unit of the State Forests requires the agreement of the Minister of Environmental Protection, Natural Resources and Forestry.

The General Directorate of the State Forests, the regional directorates of the State Forests, and the forest districts, use a round seal with the picture of the eagle established as the emblem of the Polish Republic, the name "STATE FORESTS" and the name of the organizational unit around the rim.

The Minister of Environmental Protection, Natural Resources and Forestry gives statutes to the State Forests, that determine the rules under which they may act.

CHAPTER 7

The Forest Service

1. The Forest Service is being created in the State Forests. Workers of the State Forests enlisted in the Forest Service are those engaged in:
 1. the management of forests belonging to the State Forests and the running of the forest economy in them, as well as in their protection,
 2. the fight against offences, and transgressions through harmful activity.
2. A subject may be a worker in the Forest Service if he:
 1. is a Polish citizen,

2. has ended his 21st year of life,
3. is in full possession of his civil and citizenship rights,
4. has relevant vocational qualifications,
5. is well-thought-of,
6. is a full-time worker,
7. is suitably healthy,
8. has not been punished in a court of law for an offence committed for gain or other low motives.

1. In the performance of their official duties, workers of the Forest Service obtain the benefit of the legal protection determined by regulations of penal law for public agents, and also have the right to:
 1. receive uniforms and badges of office free of charge, with an obligation to wear them during their service,
 2. accommodation free of charge, if their posts, or the nature of their work, are linked with a necessity to work in the place where the work is carried out,
 3. paid sick-leave for periods not exceeding six months at a time, if they have worked full-time in the State Forests for a period of not less than three years,
 4. benefit from 50% reductions in fares for transportation by trains and buses of the state communication service,
 5. one-off dismissal pay, on retirement to a pension or disability benefit, which is up to three times - and in the case of more than 20 yearsÖ' of work in the State Forests six times - the payment received in the last month of employment.
2. The right of Forest Service workers mentioned in Item 1 Point 4, is also valid for former workers of the State Forest who, working in the Forest Service, have rights to a pension or disability benefit, as well as for their married partners.

1. Tasks linked with the prevention of offences and transgressions through harmful activity are performed by forest wardens enlisted to the Forest Service, and employed in forest districts.
2. In executing the official duties defined in Item 1, a forest warden has the right to:
 1. carry out investigations, as well as to infer, and to support an indictment in simplified legal proceedings, in the mode, and according to the rules, determined in the Penal Code, if wood from forests that are State Treasury property is the subject of the offence,
 2. carry out proceedings relating to transgressions and to participate in trials before colleges for transgressions in the manner of a public prosecutor, and to infer repeals of the decisions and judgements of those colleges in the matter of the prevention of transgressions through activity harmful to forests,
 3. impose fines in the form of a penal mandate in matters and at levels determined by separate regulations,
 4. check the identity papers of subjects suspected of committing an offence or transgression, as well as of witnesses of an offence or transgression, in order to determine their identity,
 5. stop and control means of transportation in order to check their loads and to review the contents of their luggage, in the case of a justified supposition that an act prohibited by the threat of punishment has been committed,
 6. demand necessary help from state institutions, and to address such help to economic units and social organizations, as well as, in extreme cases, to apply to every citizen for emergency help,
 7. demand explanations, carry out activities necessary for control, and bring to the nearest police station subjects about whom there is a justified need to make further investigations,
 8. search rooms and other places in case of a justified suspicion that an offence has been committed,
 9. confiscate, against a receipt, objects originating from an offence or transgression, as well as the tools and means with which they may be committed,

10. carry shooting and gas weapons as well as a hand-held gas-spraying device.
3. A forest warden may apply means of direct pressure, including the use of physical force, a gas weapon or a hand-held gas-spraying device, against subjects who are making it impossible for him to perform the tasks determined in the Act.
4. The use by a forest warden of means of direct pressure should be appropriate to the needs of the existing situation, and should tend to make the subject obey the orders issued.
5. If the use of the means of direct pressure mentioned in Item 3 is found to be insufficient, the forest warden has the right to use a shooting weapon in the following cases:
 1. to counteract a direct illegal attempt on his life or on the life of another person,
 2. against a subject who, when asked to leave his weapon or other dangerous tool immediately, will not comply with the appeal and behaves in a way indicating a direct intention to use them against the warden or another person,
 3. against a subject who tries to take the weapon away by force.
6. The shooting weapon should be used in such a way as to cause the least possible harm to the subject against whom the weapon is used, and cannot tend to deprive him of life or to expose other people to the danger of loss of life or health.
7. In the carrying out by the forest warden of activities mentioned in Item 2, Points 4-6, as well as in his use of the means of pressure mentioned in Items 3-6, the regulations of the Act on the Police are applied where relevant.
8. Authorization determined by separate regulations concerning:
 1. game wardens - in the field of the control of poaching,
 2. Nature Protection Guards - in the field of observing regulations on nature protection,
 3. State Fishing Guards - in the field of the control of the legality of fishing, is vested in a forest warden performing his official duties on land owned by the State Treasury and managed by the State Forests.
1. The authorization of forest wardens mentioned in Section 47, for the control of harmful activity in forests, applies also to foresters enlisted in the Forest Service.
2. The Minister of Environmental Protection, Natural Resources and Forestry may, in agreement with the Minister of Internal Affairs, acknowledge other workers of the Forest Service as having the rights of a forest warden.
1. The Minister of Environmental Protection, Natural Resources and Forestry will determine:
 1. the posts, qualification requirements, remuneration regulations and professional degrees of the Forest Service,
 2. the posts of the Forest Service in which employed workers have the right to accommodation free of charge, as well as the detailed rules and methods by which their flats are allotted and vacated.
2. By way of an order, the Council of Ministers may extend to workers of the Forest Service, in whole or in part, the prescriptions of the Act concerning employees in state offices.
3. The Minister of Environmental Protection, Natural Resources and Forestry will, in agreement with the Minister of Internal Affairs, by way of an order, determine detailed regulations for:
 1. the co-operation between the State Forests and the Police,
 2. the allotment, registration and storage of weapons and munitions, as well as of hand-held gas-spraying devices, in a forest district.

CHAPTER 8

Financial economy in the State Forests

The State Forests cover their expenses from their own income and run the forest economy on the basis of financial independence.

In the State Forests, the calendar year is the finance-clearing year.

1. Each year the State Forests prepare a report on the state of forests, and a financial-economic report of their activities.
 2. The Council of Ministers submits information on the state of the forests to the Sejm.
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1. The costs of the maintenance of the General Directorate of the State Forests and the regional directorates of the State Forests are met from payments charging for the costs of the activity of forest districts.
 2. The level of the charges mentioned in Item 1 will be determined by the Minister of Environmental Protection, Natural Resources and Forestry.

The State Forests receive from the State budget targeted donations for mandatory tasks in the field of:

1. the purchase of forests, as well as the recultivation and afforestation of land,
2. the management and protection of forests in cases of the threats to their sustainability mentioned in Section 12, Item 1,
3. the running of nature reserves as well as the protection of plant and animal species.

The Director General, the directors of the regional directorates of the State Forests and the superintendents, are persons having at their disposal the budgetary means in the form of targeted donations for the mandatory tasks mentioned in Section 54, in agreement with regulations of budgetary law.

A Forest Fund is being created in the General Directorate of the State Forests.

1. The income of the Forest Fund is as follows:
 1. a basic allowance in the charge of costs of forest districts,
 2. dues, fines and payments linked with the exclusion of forest land from production,
 3. sums and dues from indemnities:
 - a. of a civil-legal kind, for damage resulting from the impact of industrial gases and dusts, as well as from other sources,
 - b. arising from the premature cutting of tree stands, on the basis of regulations in the Act concerning the protection of agricultural and forest land,

- c. for damage resulting from fires, mining and geological work,
 4. income from the participation of organizational units of the State Forests in companies,
 5. budgetary donations.
2. The size of the basic allowance mentioned in Item 1, Point 1, is determined for a given year by the Minister of Environmental Protection, Natural Resources and Forestry, taking into consideration the natural and economic conditions of the forest economy in the State Forests.

The Forest Fund is designed to make up for a lack of financial means in forest districts that have natural and economic conditions unfavourable to the forest economy. Means from the forest fund may also be directed towards common incentives from organizational units of the State Forests, particularly in relation to silviculture and forest protection, and to the research and infrastructural development necessary for the running of the forest economy.

The Council of Ministers will define, by way of an order, the detailed regulations for the financial economy of the State Forests.

CHAPTER 9

Forest Tax

All forests are taxed by the Forest tax, save:

1. those not linked with the forest economy,
 2. those around recreation centres, buildings and recreation grounds,
 3. those excluded by administrative decisions from forest management, for purposes other than forest ones.
1. With the restriction of Item 2, the tax obligation applies to the physical and legal persons and the organizational units not having legal personality, that are owners of forest on January 1st of the tax year. In the case of forest owned by the State Treasury or by a community, the tax obligation applies to the tenants of those forests.
2. In forests under the authority of the State Forests the tax obligation applies to forestry districts.
1. The following forests are exempt from the forest tax:
1. those with tree stands up to 40 years old,
 2. those included in nature reserves and National Parks,
 3. those constituting protection forests,
 4. those listed by the register of antiquities.
2. The board of a community may make exemptions other than those described in Item 1.

1. In the case of circumstances leading to the loss of conditions for the discharge or exemption from taxation by the forest tax, the tax obligation arises from January 1st of the year succeeding the year in which the aforementioned circumstances arose.
2. The obligation to pay the forest tax expires with the end of the year in which the circumstances justifying that obligation cease.

1. The basis of taxation by the forest tax is the calculated number of hectares determined on the basis of the area of the main tree species in the tree stands and of the stand site classes for the main tree species - derived from the forest master plan, and in accordance with the state on January 1st of the tax year.
2. The following conversion indices of forest area are determined:

Main tree species in stands
Stand site classes for the main tree species

Ia
I
II
III
IV
V

- fir, spruce, Douglas fir

-

2.30

1.80

1.30

0.90

0.60

- oak, ash, elm, maple

-

2.00

1.60

1.30

0.80

-

- beech

-

1.80

1.50

1.10

0.70

0.40

- pine, larch

1.40

1.20

1.00

0.80

0.60

0.30< /TR>

- hornbeam

-

1.10

0.80

0.50
 0.30
 0.20
 - birch
 -
 0.60
 0.40
 0.30
 0.20
 0.20
 - aspen
 -
 0.60
 0.40
 0.20
 0.20
 0.20
 - alder
 -
 0.50
 0.30
 0.30
 0.30
 0.30
 - poplar
 -
 0.50
 0.30
 0.30
 0.30
 0.30

1. The forest tax from one conversion hectare is, for each half-year of the tax year, money equivalent to 0.125 m³ of softwood timber, calculated according to the average selling price of that wood obtained by forestry districts in the preceeding half-year.
 2. The average selling price of softwood timber mentioned in Item 1 is determined on the basis of the communiqué of the President of The Central Statistical Office published in "Monitor Polski": the Official Journal of the Republic of Poland, at a time 30 days after the half-year has passed.
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1. Legal persons, forest districts, and other organizational units without legal personality, are obliged to submit to the organ of the community appropriate to the location of the forest, declarations according to the form determined for the forest tax for each tax year, within the following periods:
 1. for the first half-year by February 28th,
 2. for the second half-year by August 31st.
 2. The taxpayers mentioned in Item 1 pay forest tax in each tax year - without summons - to the account of the budget of the relevant community.
 3. The forest tax from physical persons is determined by way of a decision from the head (mayor or president) of the territorial unit appropriate to the location of the forest.
 4. The forest tax is payable:
 1. for the first half-year, in two equal installments, in the periods up to March 15th and May 15th,

2. for the second half-year, in two equal installments, in the periods up to September 15th and November 15th.

CHAPTER 10

Changes in the regulations in force, and final transitory prescriptions

In the Act of January 3 1st 1980 concerning the protection and management of the environment (Dz.U. 1980 No. 3, poz. 6; 1983, No. 44, poz. 201; 1987, No. 33, poz. 180; 1989, No. 26, poz. 139 and No. 35, poz. 192; 1990, No. 34, poz. 198 and No. 39, poz. 222):

1. in Section 34, Item 4 is cancelled,
2. in Section 48, Item 4 Point 2 reads:
“2) tree planting, trees and shrubs within farm- and one-family settlements”
3. in Section 83, Item 1:
 - a. Point 3a is added, reading:
“3a) expenses connected with the increase in the nation's forest cover”,
 - b. Point 4 is marked as Point 5.

In the Act of September 25th 1981 concerning State enterprises (Dz. U. of 199 1, No. 18, poz. 80) in Section 4, Point 2 of Item 2 is cancelled.

In the Act of March 26th 1982 concerning the protection of agricultural and forest land (Dz.U. 1982 No. 11, poz. 79; 1984, No. 35, poz. 185; 1988, No. 24, poz. 169 and 1990 No. 34, poz. 198):

1. in Section 11:
 - a. Item 1 reads:
“1. The principles for the enlisting of forests as protection forests are given in the prescriptions of the Act on forests”,
 - b. Items 2 and 5 are cancelled,
 - c. the present Items 3 and 4 are marked respectively as Items 2 and 3;
2. in the heading of CHAPTER 6 the words “and the Forest Fund” are cancelled;
3. Section 36 is cancelled;
4. Section 37 reads:

“Section 37. The Council of Ministers determines, by way of an order, the detailed rules and methods for the collection, allocation and use of the means of the Agricultural Land Protection Fund”.

In the Act of January 31st 1989 concerning the income tax from legal persons (Dz. U. 199 1, No. 49, poz. 216), in Section 9, Point 13 is added to Item 1, and reads:

“13) income from the forest economy in the meaning of the prescriptions of the Act on forests”.

In the Act of December 20th 1989 concerning the formation of the offices of the Minister of Environmental Protection, Natural Resources and Forestry (Dz.U. 1989 No. 73, poz. 433):

1. Section 2 reads:

“Section 2. The Minister of Environmental Protection, Natural Resources and Forestry implements State policy on the conservation of the environment and its rational development, on forestry, tree planting and game management, as well as on the management of natural resources, including aquatic and geological resources”

2. Section 3 Item 1 Point 5 reads:

“5) forestry, the protection of forests and forest land, tree planting and game management,”.

In the Act of January 12th 1991 concerning taxes and local fees (Dz.U. 1991, No. 9, poz. 31):

1. in Section 3, Item 1:
 - a. in Point 3, after the word “agricultural”, the words “or forest” are added,
 - b. in Point 4, after the word “agricultural”, the words “or forest” are added;
2. in Section 7, Item 1, Point 9 is cancelled.

In the Act of June 17th 1959 concerning the management and protection of game animals, and hunting law (Dz.U.1973, No. 33, poz. 197 and 1990, No. 34, poz. 198), the following changes are introduced:

1. in Section 1, Item 1 will read:

“1. In the meaning of the Act, hunting signifies the rational management of game in accordance with the needs of agriculture and the forest economy as well as with the requirements of nature protection”.

2. in Section 35:

- a. the present Item 2 will read:

“2. The Minister of Environmental Protection, Natural Resources and Forestry may allow game shooting for scientific purposes without taking account of protection season”;

- b. Items 3 and 4 are added, reading:

“3. In the case of severe damage to agricultural cultivation and crops, or of injuries to forest vegetation (forest cultures) that threaten forest sustainability:

1. The superintendent is obliged to cull game animals in forests under the authority of the State Forests,
 2. The head of the regional governmental office, acting ex-office, or at the request of the forest owner as well as of the superintendent, carries out the culling of game animals in forests that are not the property of the State Treasury.
4. The culling of game animals mentioned in Item 3 may involve: moose, red deer, roe deer and wild boar and should be carried out with account taken of the following principles:
 1. an announcement from the manager or tenant of a hunting area, or from the manager of an area not included in a hunting area, on the implementation of culling, at their expense, and indicating:

- a. the species and numbers of game animals that are to be culled,
 - b. the predicted location, method and costs of the cull,
- 2. the mandating of the carrying out of the cull to persons authorized to hunt,
- 3. the introduction of relevant changes into game management plans.”;
- c. the present Item 3 is marked as Item 5.

1. State Forests that are State Treasury property but which are not under the authority of the State Forests are:

- 1. remaining under the authority of other ministers and not transferred from the state forest enterprise in the manner prescribed in Section 14, Item 1 of the Act of December 20th 1949 concerning the state forest enterprise (Dz.U. 1949 No. 63, poz. 494; 1950, No. 49, poz. 448; 1971, No. 27, poz. 249; 1974, No. 24, poz. 142; and 1982, No. 7, poz. 54 and 1989, No. 35, poz. 192),
- 2. excluded from the state forest enterprise in the manner prescribed in Section 14, Item 1 of the Act mentioned in Point 1 and brought under the authority of other ministers,

and are, within a period of one year after the act has come into force to be brought, with the restriction of Item 2, under the authority of the State Forests.

- 2. The forests mentioned in Item 1 may be used by the present organizational units exercising their authority, on the basis of a contract agreed according to the principles determined in Section 40, Item 1.
- 3. forests and land destined for afforestation, in the resources of the State Land Fund, are to be brought under the authority of the State Forests.

- 1. The regional boards of the State Forests, founded on the basis of Section 6, Item 1, letter “a” of the Act of December 20th 1949 concerning the state forest enterprise, become regional directorates of the State Forests, whilst forest districts become forest districts in the meaning of the Act.
- 2. The resources of the regional boards of the State Forests become, as appropriate, those managed by the regional directorates of the State Forests or by the forest districts.
- 3. The production and servicing plants of the regional boards of the State Forests become the other organizational units of the State Forests mentioned in Section 32, Item 4 of the Act.

The rights and obligations belonging on the basis of the former regulations, to the economic organizations grouping of state forest enterprises under the name of the State Forests become as appropriate the rights and obligations of the organizational units of the State Forests mentioned in Section 32, Item 2.

Forests listed as protection forests, on the basis of the regulations concerning the protection of agricultural and forest land, become protection forests in the meaning of the Act.

The hitherto-existing regulations apply to matters initiated, but not concluded by final decision, at the time the Act comes into force.

1. Within 5 years of the day the Act comes into force, directors of regional directorates of the State Forests are obliged to draw up forest management master plans to supplement the existing ones, for forests under the authority of the State Forests, in agreement with the requirements determined in the Act.
 2. The obligation defined in Item 1 also affects:
 1. voivodship governors - in the case of forests that are the property of physical persons,
 2. legal persons - in the case of forests that are their own property.
 3. In forests for which forest management master plans have not been drawn up, until the time that they are, the tasks related to: tree felling, the re-establishment of forest cultures, the restructuring of stands, tending measures and forest protection, including forest fire control, are determined and supervised by:
 1. the director of the regional directorate of the State Forests - in the case of forests that are State Treasury property,
 2. the head of the regional governmental office - in the case of forest owners.
-
1. Forest owners, for whom the forest management master plan required by the Act have not been prepared, pay forest tax - until the plans have been drawn up - as the cash equivalent of 0.125 q of rye per 1 physical hectare of forest and forest land for each half-year, that is determined on the basis of the land register. The rye equivalent is determined in accordance with the price applied for the purposes of the agriculture tax.
 2. With the restrictions of Item 3 and Sections 65 and 66, the regulations of Sections 62-64 are applied appropriately.
 3. forests with tree stands aged up to 40 years are exempted from the forest tax referred to in Item 1.

The following Acts go out of force:

1. the decree of July 5th 1946 concerning the Forest Guard (Dz.U. 1946 No. 41, poz. 238, and 1949, No. 18, poz. 110),
2. the Act of December 20th 1949 concerning the state forest enterprise (Dz.U. 1949 No. 63, poz. 494; 1950, No. 49, poz. 448; 1971, No. 17, poz. 249; 1974, No. 24, poz. 142; 1982, No. 7, poz. 54 and 1989, No. 35, poz. 192),
3. the Act of November 22nd 1973 concerning the management of forests that are not state property (Dz.U. 1973 No. 48, poz. 283; 1982, No. 11, poz. 79 and 1990, No. 34, poz. 198, No. 55, poz. 321).

The Act comes into force on January 1st 1992.