



amavat⁺®

E-COMMERCE SECRETS

from an international trade perspective



getsix[®]

A FEW WORDS ABOUT OUR SPEAKERS



Dominik
Office Manager –
Customer Relations
Consultant

getsix Szczecin



Joanna
Senior Specialist
International VAT
Compliance

amavat



Dominika
Specialist
International VAT
Compliance

amavat



VAT Registration /
VAT De-Registration



VAT Filing
& Compliance



Intrastat Filing
& Compliance



Threshold
Monitoring



Full Range VAT /
Tax Advisory



IT Support
& Services

Why we chose the topic:

E-commerce secrets from an international trade perspective

The e-commerce industry, although based on the well-recognized mail order model, is still a relatively new area of business for many companies - one that is particularly difficult to explore because it is constantly changing as the technology and logistics solutions on which it is based evolve. However, it is thanks to this dynamic that e-commerce industry is gaining more and more advocates every year on both the consumer and the business side.

***E-commerce is a force
that no modern investor
can afford to lose.***

E-COMMERCE SECRETS

from an international trade perspective

1. **About us: the getsix® Group and the partnership with HLB International**
2. General information: some facts to get you started
3. E-commerce: perspectives for Polish retailers
4. Online sales process and legal & tax issues

’ *Strength lies in the team.*

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ABOUT US



What we do

[B]usiness [P]rocess [O]utourcing

- Accounting services
- Human resources and payroll
- Tax consulting
- Legal advisory services
- Business services
- Consulting services
- VAT compliance services for online traders in Europe

Wroclaw



Poznan



Warsaw



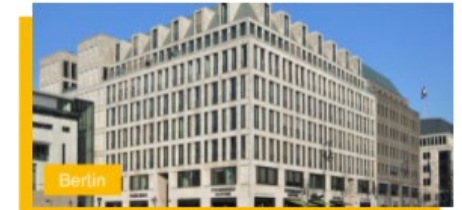
Szczecin



Katowice



Berlin



Düsseldorf



Competencies



Certificate
TÜV Rheinland
ISO/IEC 27001:2013

2007



getsix® Wrocław



getsix® Poland



2012 r.
getsix® Warszawa

2015 r.
getsix®
Szczecin



Growth of the getsix® Group

2010 r.
getsix® Poznan
getsix® Services



HLB
partnership



2016 r.
amavat® amavat®



2020 r.
getsix®
Tax
& Legal



NATO
Certificate



Certificate
TÜV NORD
ISO 9001:2015





WE ARE AN INDEPENDENT MEMBER OF
**THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK**



getsix® Group
is a member
of **HLB International**,
a worldwide network
of independent accounting
firms and business advisors.
*Through partnerships,
we work with certified
business partners
in over 153 countries
worldwide.*

www.hlb.global/annualreview

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’ *Knowledge opens doors
to the possibilities.*

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WHAT IS E-COMMERCE?

e-commerce:
electronic trade via websites
and applications

online transactions:
sale and purchase agreements
concluded outside of the physical
store.



TYPES OF E-COMMERCE SALES CHANNELS

		ONLINE STORE	MARKETPLACE	PRICE COMPARISON ENGINE	ONLINE AUCTIONS	EXPERTS' BLOG
No. of retailers	one	✓				✓
	multiple		✓	✓	✓	✓
Types of sales	direct	✓	✓		✓	✓
	indirect			✓		✓
Types of vendors	companies	✓	✓	✓	✓	✓
	private customers		✓		✓	✓

CHARACTERISTICS OF THE E-COMMERCE INDUSTRY



- fast search
- virtual shopping cart
- anonymity
- safety
- accessibility

CUSTOMER

- community ratings
- payment method selection
- shipping method selection
- global reach

RETAILER

- customers' personal data
- blind purchasing
- global reach
- low costs / obstacles
- no storage limits
- no financial constraints
- customer behaviour tracking

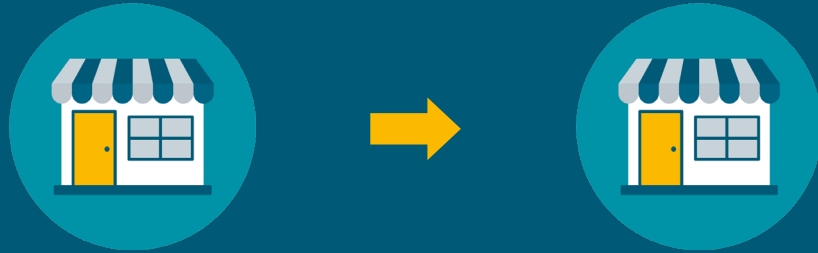


- customers' personal data
- blind purchasing
- awaiting for delivery
- customer behaviour tracking

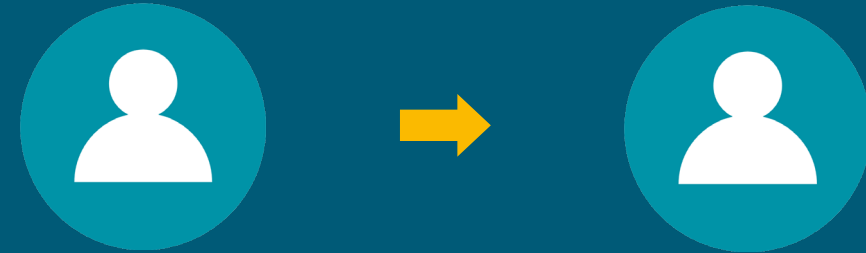
- community ratings
- dependency on other services
- large competition

TYPES OF TRANSACTIONS

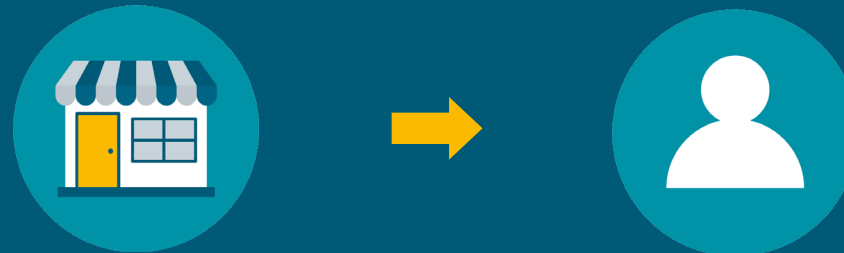
B2B - business-to-business



C2C - consumer-to-consumer



B2C - business-to-consumer



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’ *Think globally,
act locally.*

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E-COMMERCE IN POLAND: PRODUCT CATEGORIES

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WOMEN



clothing &
accessories



shoes



cosmetics,
perfumes



books, CDs,
movies



movie tickets



YOUTH



movie tickets



MEN



consumer
electronics &
household
appliances



computers
& software



cars
& parts



collector's
items



insurance



games & software



multimedia

Source: „E-commerce in Poland 2020. Gemius for e-Commerce Poland”, accessed on: 21st of October 2021, <https://eizba.pl/wp-content/uploads/2020/06/Raport-e-commerce-2020.pdf>

CHARACTERISTICS OF THE E-COMMERCE MARKET IN POLAND

84,9%

people between 7 and 75
years of age have access
to the Internet

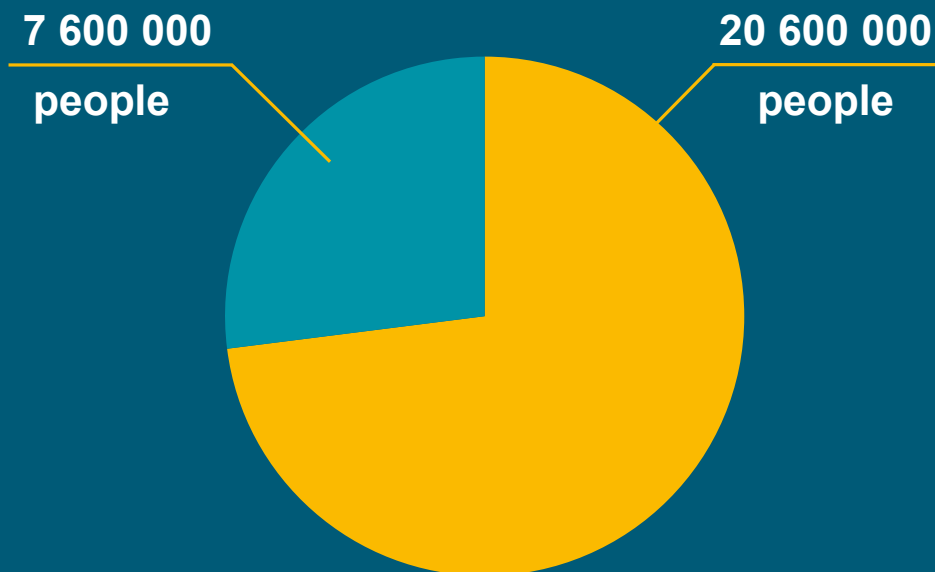
= 28,2 mln



Source: „E-commerce in Poland 2020. Gemius for e-Commerce Poland”, accessed on: 21st of October 2021, <https://eizba.pl/wp-content/uploads/2020/06/Raport-e-commerce-2020.pdf>

CHARACTERISTICS OF THE E-COMMERCE MARKET IN POLAND

73% of internet users have made online purchases in the past



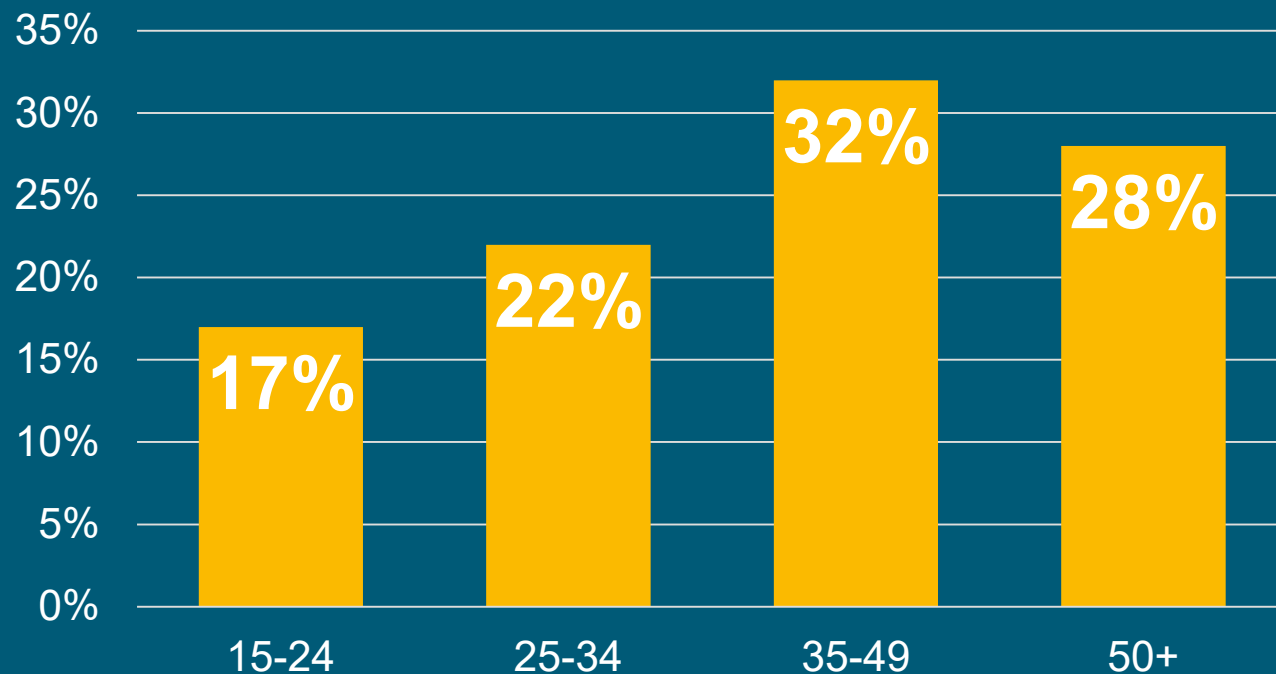
72% of buyers chose Polish online stores



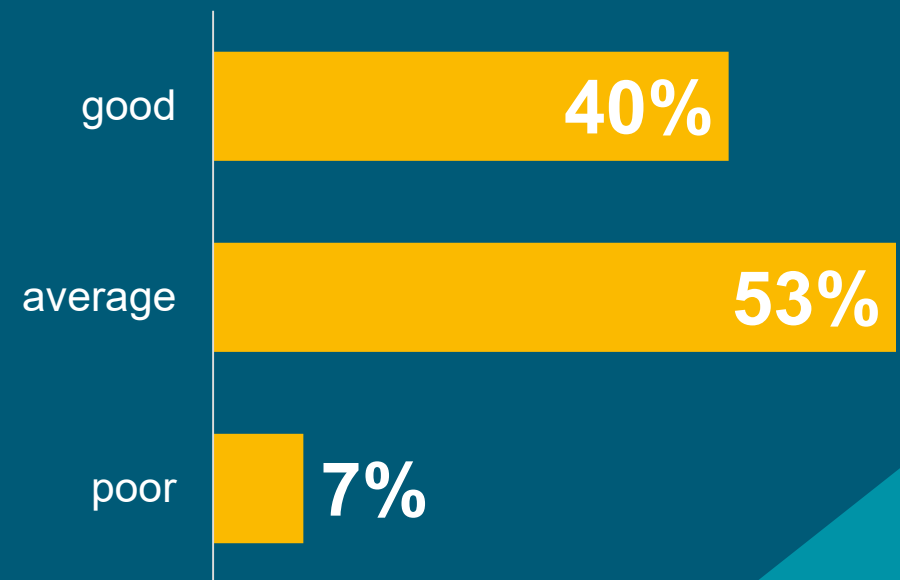
Source: „E-commerce in Poland 2020. Gemius for e-Commerce Poland”, accessed on: 21st of October 2021, <https://eizba.pl/wp-content/uploads/2020/06/Raport-e-commerce-2020.pdf>

CHARACTERISTICS OF THE E-COMMERCE MARKET IN POLAND

Breakdown of buyers by age



Financial situation of the buyers



Source: „E-commerce in Poland 2020. Gemius for e-Commerce Poland”, accessed on: 21st of October 2021, <https://eizba.pl/wp-content/uploads/2020/06/Raport-e-commerce-2020.pdf>

E-COMMERCE MARKET – THE MOST FREQUENTLY PURCHASED PRODUCTS

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Overall:



69%
clothing
& accessories



58%
shoes



57%
cosmetics
& perfumes

On foreign websites:



47%
clothing
& accessories



28%
shoes



25%
sportswear

Source: „E-commerce in Poland 2020. Gemius for e-Commerce Poland”, accessed on: 21st of October 2021, <https://eizba.pl/wp-content/uploads/2020/06/Raport-e-commerce-2020.pdf>

THE IMPACT OF COVID-19 ON THE E-COMMERCE MARKET IN POLAND

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35%

increase in online sales
between 2019 and 2020



14%

share of e-commerce
in retail sales in 2020



12%

estimated annual growth
in value of the online
sales market



162

million PLN:
forecast value
of the Polish
e-commerce
market in 2026

Source: "Strategies that win. E-commerce leaders on digital commerce growth", accessed on: 21st of October 2021
<https://www.pwc.pl/pl/publikacje/liderzy-e-commerce-o-rozwoju-handlu-cyfrowego.html>

GROWTH OPPORTUNITY FOR SMALL AND MEDIUM-SIZED COMPANIES

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60%

of all companies is selling online



1/3

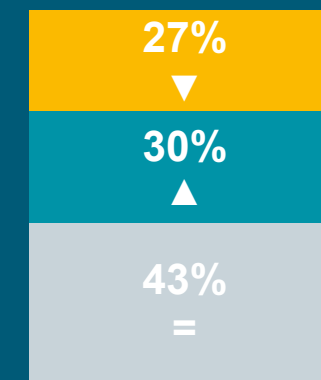
of the companies that is not yet selling online is planning to begin in the coming year



>10

companies older than 10 years are least likely to start selling online

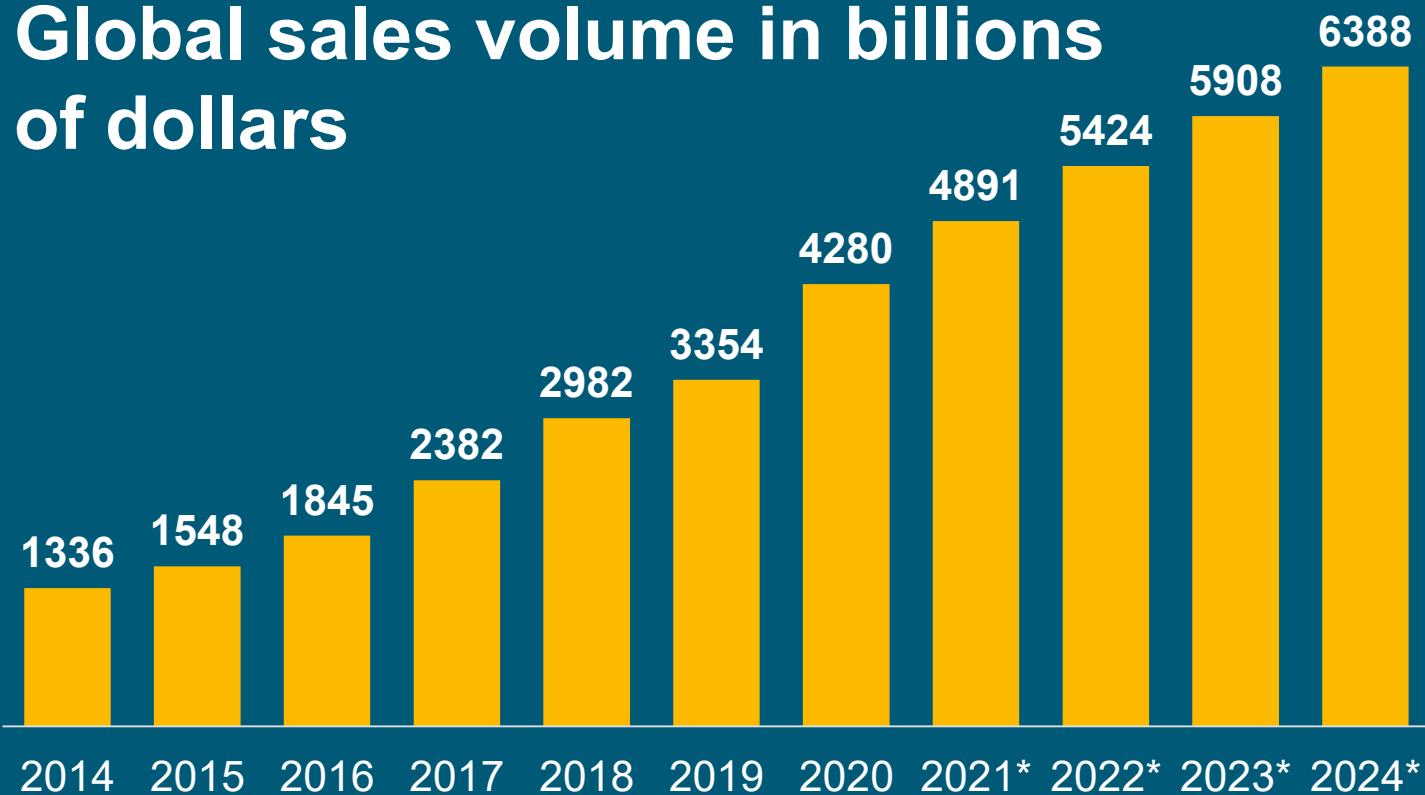
Impact of COVID-19 on vendors



Source: „Study on Polish e-commerce market. Development opportunity for small and medium-sized companies”, accessed on: 21st of October 2021, <https://zpp.net.pl/badanie-polskiego-ryнку-e-commerce-szansa-rozwoju-dla-malychi-srednich-firm/>

E-COMMERCE TRENDS

Global sales volume in billions of dollars



Challenges for the development of the e-commerce industry:

- innovations
- flexibility
- user experience (UX)
- customer relationship
- data analysis

Source: "Retail e-commerce sales worldwide from 2014 to 2024", accessed on: 21st of October 2021 <https://www.statista.com/statistics/379046/worldwide-retail-e-commerce-sales/>

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’ *The devil is in the details.*

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IN THE E-COMMERCE OCEAN



Product selection
Payment



CONSUMER



Online store
E-commerce platform



RETAILER



Fulfillment centre
Automated invoicing



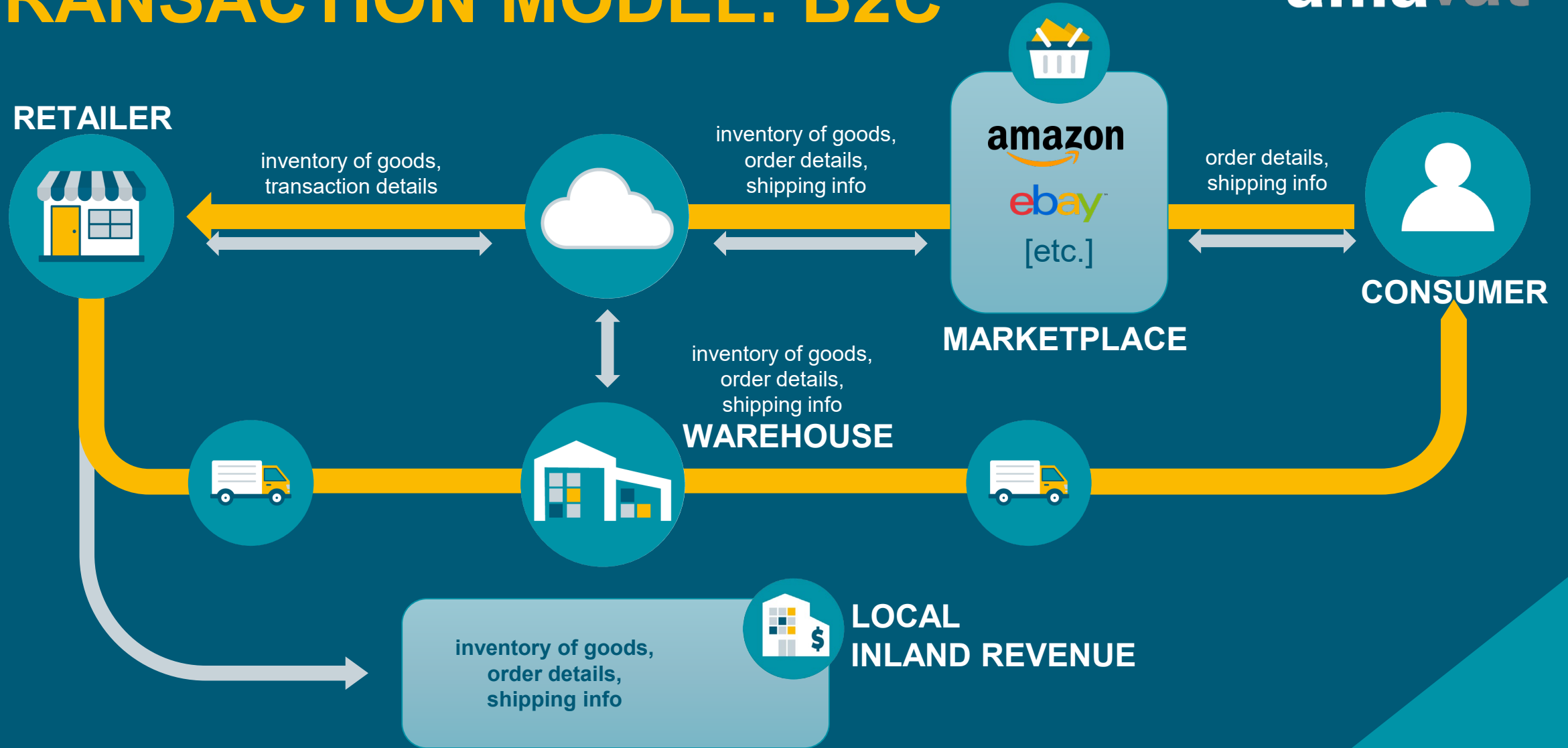
MARKETPLACE



Settlements
with Inland Revenue
Legal aspects
of foreign operations

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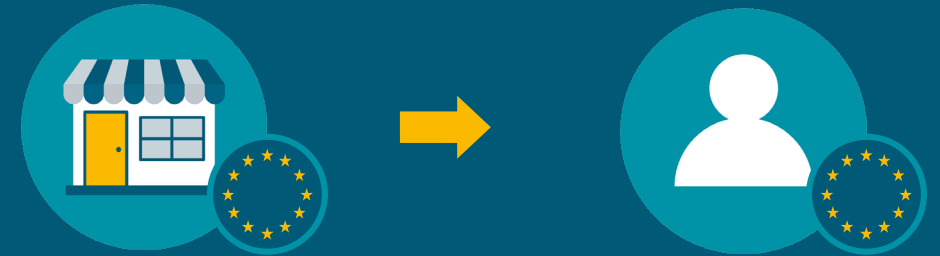
TRANSACTION MODEL: B2C



MAIL-ORDER SALES HOW DOES IT WORK?

Sales within the EU:

goods are shipped from an EU Member State to a person in another Member State who is not a VAT payer.



Sales types:



mail orders



phone orders



internet orders

MAIL-ORDERS ACCOUNTING

Obligation to register for VAT in another country:



Use of an in-country warehouse

OR



Exceeding the sales threshold of EUR 10 000

MARKETPLACE: CROSS-BORDER TRANSACTIONS

Amazon's logistics centres:

- Czech Republic
- Germany
- Poland
- France
- United Kingdom (non-EU)
- Spain
- Italy
- Netherlands
- Sweden



SALES MARKET ENTRY PATTERNS

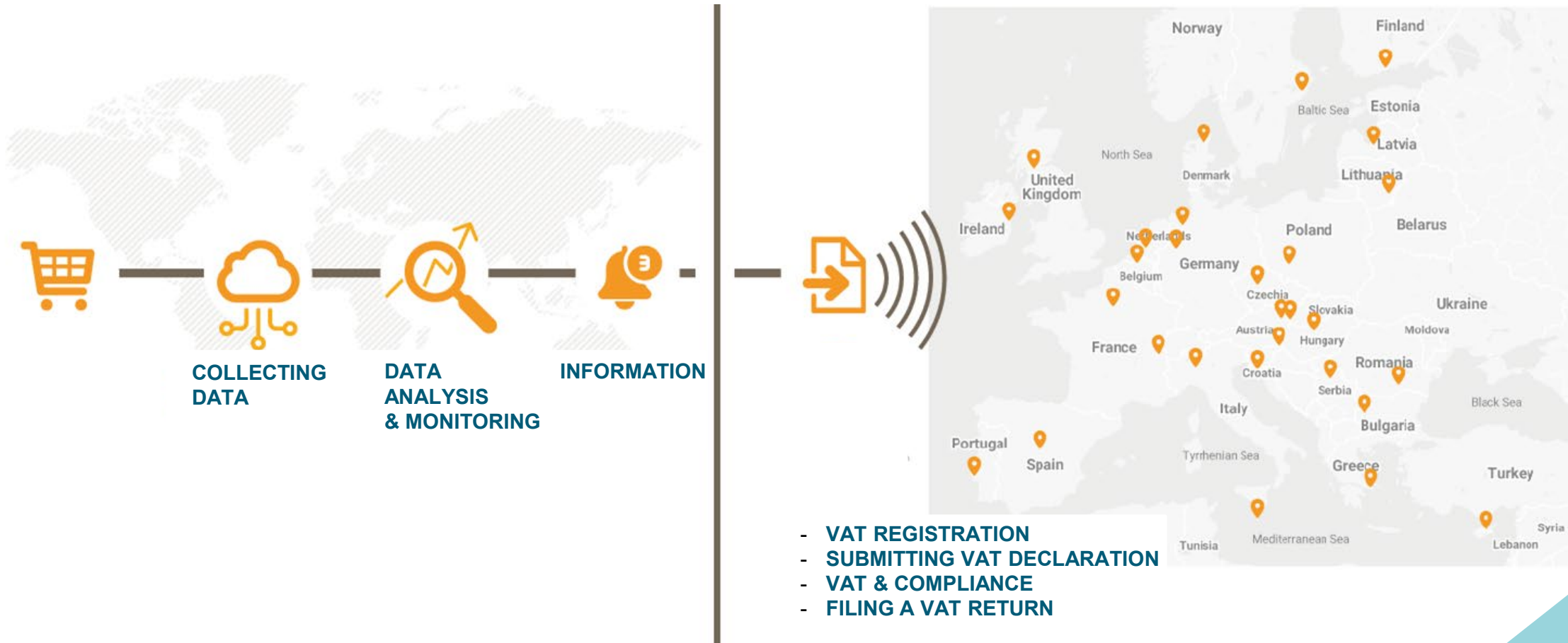
Types of entrepreneurs:

- **Risk-taker**
oriented solely towards sales and profits
- **Farsighted**

Partnership with accounting firms.



HOW DOES IT WORK?



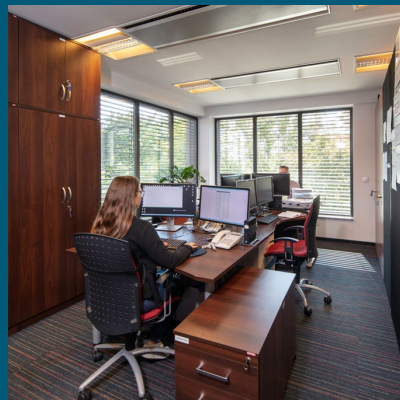
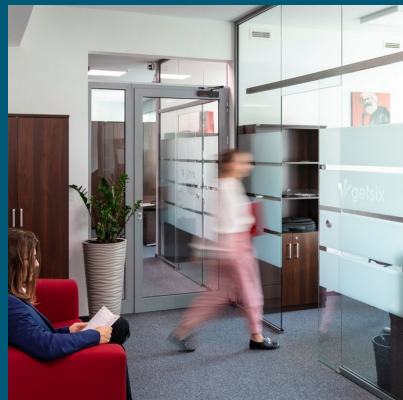
BENEFITS OF A PARTNERSHIP WITH AN OUTSIDE COMPANY

- ✓ Time-saving
- ✓ Know-how
- ✓ Access to online data

- ✓ Proven quality
- ✓ Risk minimisation
- ✓ Standardised processes
- ✓ Access to specialised knowledge



JOIN OUR TEAM



**Knowledge,
ambition,
continuous
sustainable
development.**



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Contact us:

szczecin@getsix.pl



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