



**EMOTA**  
The European eCommerce  
& Omni-Channel Trade  
Association



# POLAND

## COUNTRY FACT SHEET

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# GENERAL INFORMATION

## Basic Information

Population	37.9 million
Currency	PLN
GDP	469.5 bn
VAT	23%
<i>Sources: EUROPA</i>	

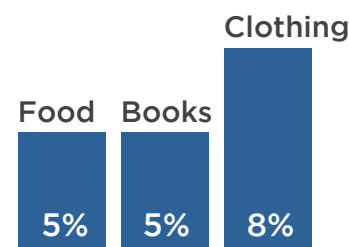
## The Polish Market

SMEs doing online sales	10%
m-commerce (in % of ecommerce)	27%
EU retail turnover	€2361.6bn
National eCommerce turnover	7.6bn
<i>Sources: EUROPA, GfK</i>	

## Connected Poland

<b>73%</b>	<b>Internet users</b>
<b>45%</b>	<b>Online shoppers</b>
<b>40%</b>	<b>Online banking users</b>
<b>23rd</b>	<b>DESI index rank</b>

*Source: EUROPA*



## Italian VAT

**Highest : Clothing**  
**Lowest : Food/Books**

*Sources: EUROPA*

## DESI Index Rank

Poland ranks 23rd in DESI 2017. Poland made progress in Human Capital and Use of Internet as well as in Connectivity. Poland improved in fast internet take-up, in the use of mobile broadband as well as in the assignment of spectrum for mobile broadband. Poland's main challenges are the adoption of digital technologies by businesses and the developments in digital public services.

*Sources: EUROPA*

# PARCEL DELIVERY

## Cross-Border eCommerce

**45%** 

Proportion who shop  
online from abroad

Parcel tariff :  
**DIFFERENTIATE**

**25%** 

Potential growth of  
foreign online purchases

*Sources: DPD, Groupe de la Poste*

Top **5** popular countries they buy from

 Germany : 11%

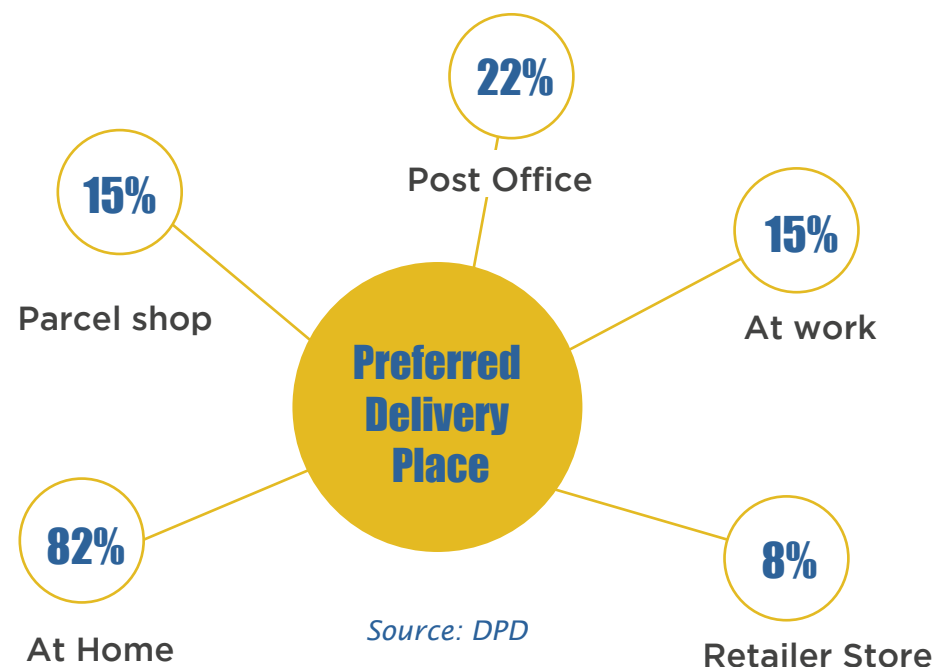
 US : 6%

 UK : 10%

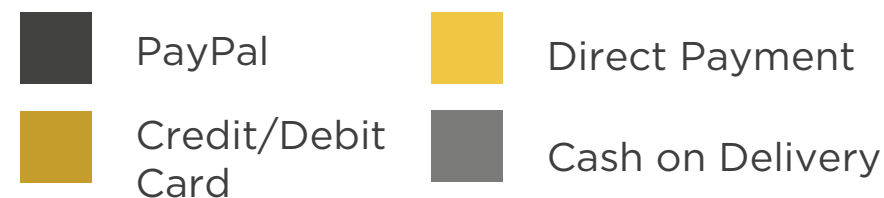
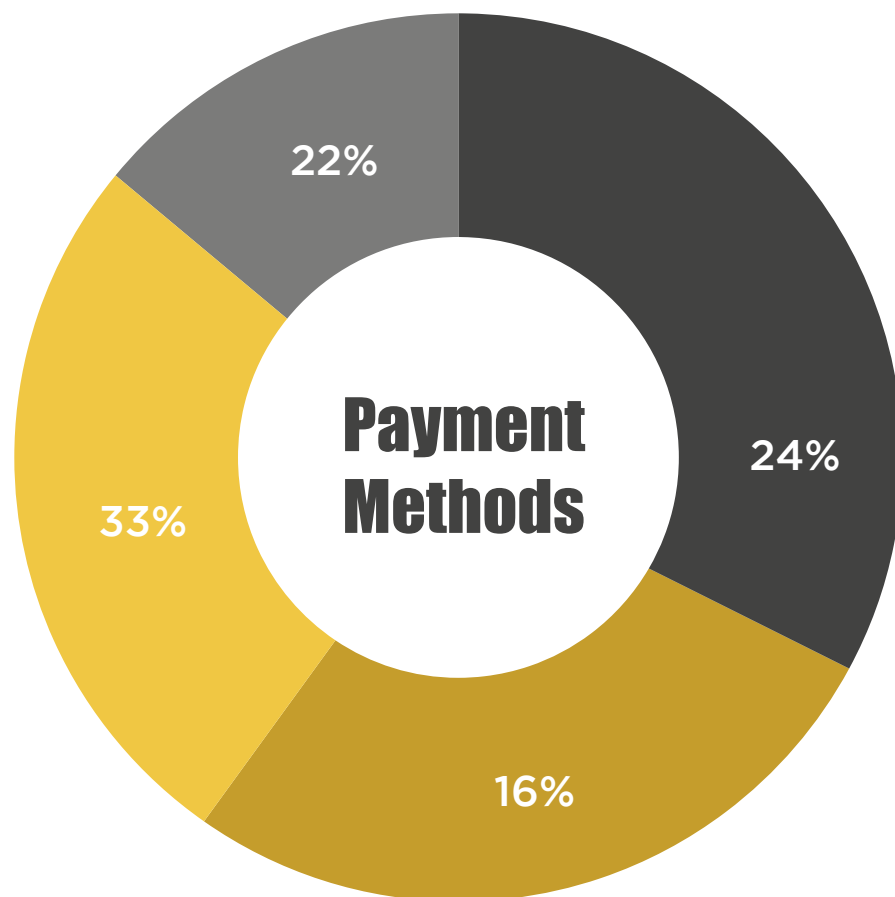
 Netherlands : 2%

 China : 9%

*Source: Postnord*



# PAYMENTS



Source: PostNord

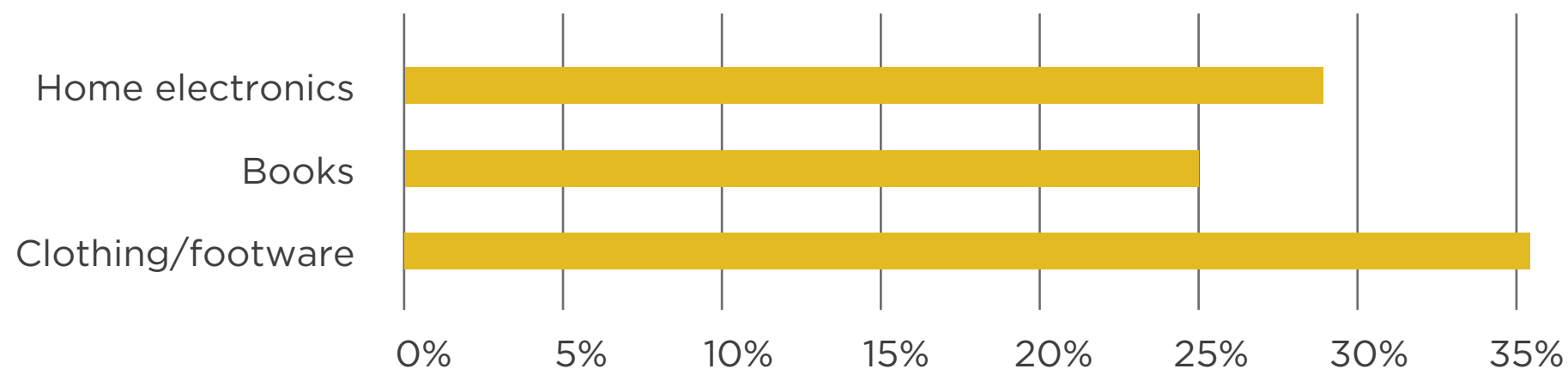
## PayPal

PayPal Holdings, Inc. is an American company operating a worldwide online payments system that supports online money transfers and serves as an electronic alternative to traditional paper methods like checks and money orders. PayPal is one of the world's largest Internet payment companies.

Source: wikipedia

# CONSUMER BEHAVIOUR

## Industries Market Share



*Source: PostNord*

# Heavy Buyers

**84%**

Weight of heavy buyers purchases in the total annual volume of online purchase

**34**

Average number of order per year from heavy buyers

Profile of European heavy buyers

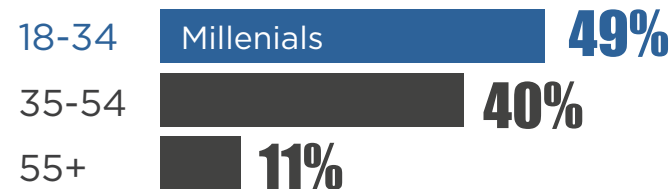


GENDER

**50 %**



**50 %**



AGE ( Y-O )



INCOME



HABITAT

# DATA PROTECTION

Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data

  
**More  
information  
on legislations**

Translating into National Law

Ustawa z dnia 29 sierpnia 1997 r. o ochronie danych osobowych.  
Official publication: Dziennik Ustaw; Publication date: 2002-07-06

*Source : Eur Lex*

## Contact details Data Protection authority

Name : GODO  
Address : ul. Stawki 2 00-193 Warsaw  
Telephone : +48 22 53 10 440  
E-mail : kancelaria@godo.gov.pl  
Website : <http://www.godo.gov.pl/>  
Art. 29 WP Member : Ms Edyta BIELAK-JOMAA

*Source :  
EUROPA*



# DATA CONSENT

## Consent to use cookies

There are two sets of rules of TL relevant in this context, both stemming from Art. 173. The first is a general one. It concerns storing or accessing (by any party) any information (e.g. cookies) in the telecommunications terminal equipment of a subscriber or a user. The second is a *lex specialis* dealing only with software (e.g. spyware) installed on a subscriber's or an end user's terminal equipment by entities providing telecommunications services or services by electronic means, as long as the software is intended for using these services or this software.

The first situation is governed by Art 173 (1 - 3) TL. Accordingly:

"1. The storing of information or the gaining of access to information already stored in the telecommunications terminal equipment of a subscriber or a user is only allowed on the condition that:

- 1 the subscriber or the end user is directly informed in advance in an unambiguous, easy and understandable manner with regard to:
  - a) the purpose of storing and the manner of gaining access to this information,
  - b) the possibility to define the conditions of the storing or the gaining of access to this information by using settings of the software installed on its telecommunications terminal equipment or service configuration;
- 2 the subscriber or end user, having obtained information referred to in point 1), gives its consent;
- 3 the stored information or the gaining of access to this information do not cause changes in the configuration of the subscriber's or end user's telecommunications terminal equipment and in the software installed on this equipment.

## Personal Data Consent for children

On 28 March 2017, the Ministry of Digital Affairs presented a preliminary draft of certain provisions of a new Personal Data Protection Act. It was proposed that the consent of parents or legal guardians of a child to process that child's personal data will be required for children under the age of 13. On 14 September 2017, an updated Draft Personal Data Protection Act was published which kept the age of consent at 13 years.

Source: [betterinternetforkids](#)

### Top 5 data websites

- |                |            |
|----------------|------------|
| ■ Home.pl      | ■ Hekko.pl |
| ■ Nazwa.pl     | ■ Az.pl    |
| ■ After Market |            |

Source :  
WHTOP

# VAT COMPLIANCE

## VAT Registration

National Authority : National Tax Information

Web Address : [www.mf.gov.pl](http://www.mf.gov.pl)

Telephone : 22 330 03 30

*Source: EUROPA*

## Thresholds

Threshold for distance selling : PLN 160,000

Threshold for Intrastat : Dispatches: PLN 2,000,000

Arrivals: PLN 3,000,000

*Source: VATlive*

## VAT Returns

When?

In Poland returns may be filed electronically or manually. The default tax period for VAT in Poland is one calendar month. However, the VAT reporting period, quarterly or monthly, can be selected by a business when registering using the VAT-R form. If a business chooses to file quarterly returns it may still be required to make monthly VAT pre-payments depending on turnover. Only businesses with a turnover of less than PLN5,068,000 may make quarterly payments. Businesses supplying "sensitive" goods such as steel, fuel and rough gold must make monthly returns and payments.

Polish monthly or quarterly VAT returns are due on the 25th of the month following the period end. Any Polish VAT due must be paid at the same time. In the case where a business has opted to file quarterly returns but is required to make monthly prepayments, VAT due for the quarter should be paid as below:

Obligatory prepayment in first two months of the quarter of an amount equivalent to one third of the total VAT paid in the previous quarter.

VAT due in the third month is calculated using the VAT return for that quarter.

*Source: VATlive*

# CONSUMER PROTECTION

## Consumer Legislation

EU Directives	Translating into National Laws
Consumers rights Directive	Ustawa z dnia 30 maja 2014 roku o prawach konsumenta Official publication: Dziennik Ustaw; Number: 2014/827; Publication date: 2014-06-24
Unfair Commercial Practices directive (UCP)	Ustawa z dnia 23 sierpnia 2007 r. o przeciwdziałaniu nieuczciwym praktykom rynkowym Official publication: Dziennik Ustaw; Number: 2007/171/1206; Publication date: 2007-09-20  Rozporządzenie Ministra Rozwoju z 9 grudnia 2015 r. w sprawie uwidaczniania cen towarów i usług Official publication: Dziennik Ustaw; Publication date: 2015-12-15
Main ADR	ECC Poland

Source: [eur-lex.europa.eu](http://eur-lex.europa.eu)



More information on Consumer Rights Directive

More information on UCP

# SOURCES

Eurostat

EUROPA

PostNord

DPD, E-Shopper  
Barometer, 2017

Groupe de la Poste,  
Drivers of Cross-Border  
Parcel Delivery Prices,  
2016

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Eur Lex

Annex ePrivacy  
Directive

WHTOP

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