



Exporting to POLAND

—
A guide for clients

Going Global

#GlobalAmbition

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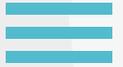
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Warsaw

Capital



38.182m¹

Population



Polish Zloty

Currency



€12,800

GDP per capita: 70% of EU average in Purchasing Power Standards



€594.1bn²

GDP 2020



-2.7%³

GDP Growth 2020



3.1%⁴

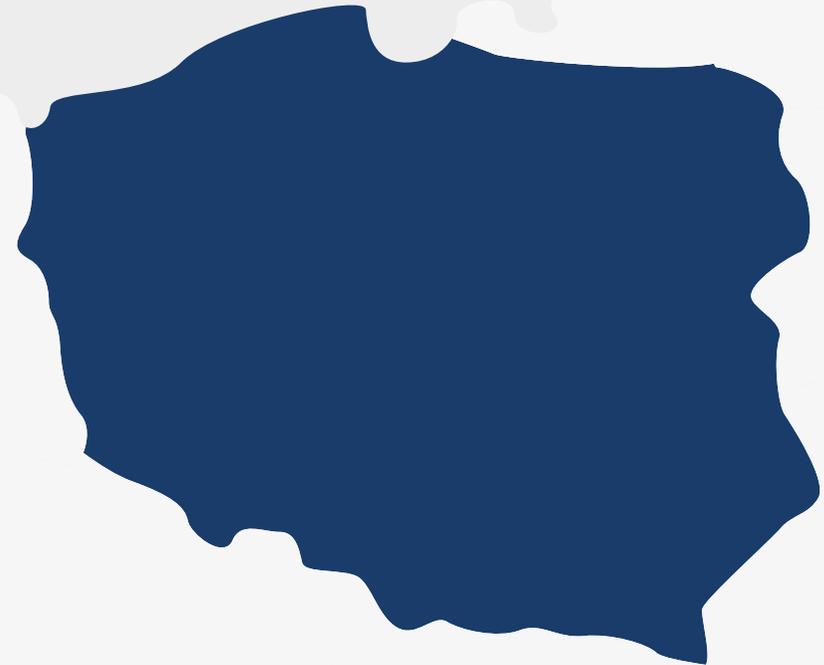
Unemployment 2020



€259.1m⁵

Enterprise Ireland Client Exports (2020)

+5%



Why Export to Poland

Poland lies at the centre of Europe and has a border with Germany, the Czech Republic, Slovakia, Ukraine, Belarus, Lithuania and Russia. The total length of Poland's land and sea borders is 3,496km, and its total surface area is 312,685sq, making Poland the 9th largest country in Europe.

Poland was one of the first ex-communist countries to adopt privatisation and economic liberalisation. It has been successful as the government was able to privatise most of the small and medium state-owned companies and to encourage foreign direct investment.

Poland is the largest of the newer EU member states and has been one of the fastest developing countries in the EU in recent years. Its GDP growth is currently 5.1%⁶, well above the EU average. €82.5 billion from EU structural and cohesion funds between 2014 and 2020 is being invested in a range of projects which will help maintain Poland as a market offering growth and stability. The EU funds will contribute towards investment in Polish infrastructure, environmental and technology projects and regional development.

Poland participates in the EU, United Nations, NATO, WTO, the OECD, and the International Monetary Fund. From an economic point of view, it was not as affected by the global crisis and grew by 4.3% in 2011 compared to 1.5% for the EU 28.

Over the last decade Poland has been steadily improving its business environment and the competitiveness of its economy. The Ease of Doing Business 2018 Report⁷, launched by the World Bank Group, ranked Poland in 40th place out of 190 economies worldwide in terms of ease of doing business. Poland is ranked among the top performers in the Europe and Central Asia regions and is also the leader among new EU member states in Central Europe.⁸

Having a strong domestic market, low private debt, flexible currency, and not being dependent on a single export sector makes Poland a very promising market. Reports published by KPMG, Colliers International, EY, Doing Business, and PwC, describe the Polish economy as a safe business environment, as it features long-term planning with a low risk of financial crisis and offers good transport connections with a modern infrastructure.

Poland is a particularly good market for Irish SMEs. Many of the companies already doing business in Poland started early in their exporting history, as it is a relatively low-cost market, and easy to access from Ireland. Poland offers a good return for low investment compared to other territories and is a valuable and strategic foothold into Central and Eastern Europe (CEE).

Other Enterprise Ireland client companies are selling into Poland, so why aren't you?



Enterprise Ireland clients' exports to Poland reached **€259.1m in 2020**



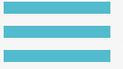
Poland is the **18th** largest export destination for Irish indigenous companies⁹



Formal and informal trade links that have developed between Ireland and Poland over the past decade due to the size of the Polish community in Ireland (3% of Ireland's population). This community in Ireland (150,000 people) plays an important role in bringing our countries closer together.¹⁰

Why Export to Poland

(continued)



Sectoral Successes



Poland has developed a strong presence in attracting foreign multinationals producing **electronics, white goods, auto manufacturing and components**. Poland is the **leading producer of LCD screens** in Europe thanks to investments by LG, Philips, Toshiba and the largest white goods producers.



Poland is the **Top European Destination for Business Services Centres¹¹** and has developed a strong presence in back-office services and business process outsourcing.



Poland produces **78% of all LCD screens** manufactured in Europe (3rd largest in the world)¹²



Poland is the **largest producer of electronic equipment and white goods** in Europe, worth over €14 billion.



Poland is already the world's **third-largest exporter of furniture**, after China and Germany, with nearly **90% of its furniture production sent abroad**

¹³



The World Economic Forum's Global Competitiveness Report (2016-2017) ranks Poland **37th out of 138**, with a score of 68.9¹⁴

Why Export to Poland

(continued)



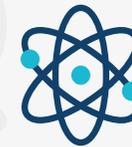
Sectoral Successes



Poland is ranked **40th out of 190 economies** worldwide in terms of **ease of doing business** according to the World Bank's Ease of Doing Business 2018 Report.¹⁵



Poland is ranked **39th** in the **Global Innovation Index**.¹⁶



Poland features among the **most attractive countries in Europe** in terms of FDI.¹⁷



Poland is the **biggest beneficiary** of the EU's budget. **€82.5 billion** from EU structural and cohesion funds between 2014 and 2020 is being **invested in a range of projects** in Poland.¹⁸

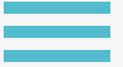


In 2020, Poland was among the **4 most resilient economies** (together with Lithuania, Estonia and Sweden) in Europe.¹⁹



There were **1.2 million students** in the academic year 2018/2019.²⁰ **28%** of people **aged 25 – 64** have **obtained a higher education degree**.²¹

Get Ready to Do Business in Poland



Business culture in Poland

Much like Ireland, having a wide network of contacts and personal relationships is very important when doing business in Poland. Regular personal contact is crucial, especially in the early stages of business development. There are also important differences between the Irish and Polish approach to business. For example, in Ireland it is common to reach agreement quite early in a business relationship whereas in Poland it is more structured and process-based. If any financials are to be agreed, they have to be made in writing with all T&Cs clearly defined. Decisions also take longer, and you should factor this into your planning.

Another crucial aspect of Polish business culture is the top-down management. Leaders are seen as providing direction and seniority is respected. Hierarchies are clearly defined in traditional Polish companies and they can't be bypassed. Titles are important and business leaders expect to be listened to. For these reasons, you need to ensure you are establishing contact with a person who has decision-making power.²²

- Relationship-building is crucial in Polish business, and it takes time and regular personal contact to build up confidence and trust.

- There is a higher level of formality in Polish business settings compared to Irish meetings, particularly at the initial stages.
- Poland is a price-sensitive market and this attitude pervades the country's business culture; while quality is a consideration, cost is often the deciding factor.
- You may have to navigate several layers within an organisation, involving multiple meetings on different occasions, before speaking with the person authorised to sign off a project.
- The decision-making process is typically slower than in Ireland, although certain sectors such as ICT are exceptions.
- Meetings in Poland tend to overrun. Try not to arrange them back-to-back; plan your time, especially if there is travel involved.

Take into account that a first meeting might not be about your particular product or service, and several meetings are likely before progress is made. Price is unlikely to be discussed at the outset, but when the subject is brought up, it will be a key consideration. It is important to be well prepared for business meetings and especially for contract signings. You should have suitable brochures and promotional material ready. Ask your prospect if they would like this material to be translated into Polish first.²³



Overcoming the language barrier

It is estimated that 62% of the Polish population speak English.²⁴ Most educated Poles, especially in the business community, speak at least one foreign language, with English being the most popular one. English is widely understood by young people aged 18-30. Depending on the sector, there will be different levels of ease and comfort in speaking English; therefore, it is advisable to avoid slang and to use clear language. Before arranging a presentation or sending marketing material, ask if your prospect would like them in English or Polish.

Enterprise Ireland's Warsaw office can arrange an interpreter for you. You may also have access to Polish-speaking resources closer to home. According to the 2016 census, Polish is the second most spoken language in Ireland.²⁵

Get Ready to Do Business in Poland

(continued)



Travel and geography

Poland is one of the easiest countries to visit from Ireland with more than 60 direct flights between Ireland and Poland each week. As of 23 August, LOT, Poland's flag carrier, starts connection Warsaw Chopin – Dublin four times per week (Sundays, Mondays, Wednesdays, Fridays).²⁶

Poland is three times bigger than Ireland in terms of area. The country has a well-developed transport network. Many company headquarters are located in the capital city of Warsaw and in the main cities including Lodz, Poznan, Gdansk and Lublin. Krakow is a business process outsourcing and IT hub, while several Irish companies operate in the IT hub of Wroclaw.

In light of global travel restrictions, we are advising all clients to regularly review the [Government of Ireland advice at www.gov.ie/](http://www.gov.ie/), travel advice from the Department of Foreign Affairs, business continuity advice from the Department of Enterprise, Trade and Employment and the World Health Organisation website.

ROUTES TO MARKET



Distributors or wholesalers

Finding a distributor or a wholesaler who can warehouse and resell products across Poland to retailers, or directly to the end user, is a very popular way of entering the market. They usually provide a range of services such as product information, estimates and technical support to their customers. Distributors will most likely hold stock of your product to ensure a timely supply within Poland.

Enterprise Ireland focuses on assisting distributors working with Irish companies and can help with organising inward buyer visits. Typically, with a distributor, targets are set and both parties will work to achieve them. In certain sectors, a distributor will also take responsibility for the process of registering your company's product, if necessary, and may also be responsible for pursuing tenders and completing the necessary documentation on behalf of the Irish company.

Importer:

Having a local partner who brings products from Ireland into Poland and helps to establish a presence, translates materials and makes sales is a great assistance.

Get Ready to Do Business in Poland

(continued)



Online stores:

Poland is one of the fastest developing e-commerce markets in Europe. The digital economy currently accounts for 6% of Poland's GDP, and it is expected to rise to 12.5% by 2025. E-commerce accounts for 7% of retail sales, and it is expected to reach 10% in the next 2-3 years.²⁷ e-commerce market value is €9.9 billion and mobile market value is €1.1 billion.

The Polish mobile commerce market is worth €1.1 billion, and takes an 11% share of overall e-commerce sales in the country.²⁸ Mobile commerce is predicted to expand at a compound annual growth rate of 20% to 2021, to reach a value of €2.3 billion. There is no direct presence of Amazon and eBay in Poland; Allegro is the biggest e-commerce platform with close to €10 billion of online trade²⁹.

Direct sales from Ireland:

From a logistics standpoint, it is possible to serve the Polish market from Ireland. However, if you intend to sell from Ireland into Poland, you will need to ensure that you can visit the market regularly and be seen to be present there – either virtually through a partner, supported by regular visits by senior management, or by an employee of your company based permanently in Poland. Partners may be best suited if your product is knowledge-based, but for physical goods a distributor may be more appropriate.

Commercial agents:

Working with a commercial agent or partner is a common way to start as it can reduce the risks for an Irish company. A commercial agent provides a presence on the ground and therefore adds any additional reassurance and service that local customers may require. Many agents in Poland operate on a commission-only model and are prepared to invest in a business relationship with an Irish company as it adds to their portfolio.

Enterprise Ireland can assist with sourcing agents, and there are several official online listings including the Polish Chamber of Commerce Matching Business Partners Scheme.³⁰ The official Polish government site also has a directory of partners, searchable by region.³¹

Things to Consider

Irish companies are advised to undertake as much research and planning as possible. Taking a strategic approach is key to making the process manageable. The first step is to spend time thinking about your company's objectives in Poland. Below are a number of questions which should help you to focus your thoughts and highlight areas for further research. This may be used as a basis for developing a formal Poland strategy, although this may not be necessary, or appropriate for all companies.



Market landscape

What is the size of the target market? Is the market fragmented or dominated by a few key players?



Market trends

What are the common trends, customer needs and interests? Find out why there are some obvious gaps in the market.



Target market

What are the buying decisions in Poland? Who are the relevant decision makers?



Market segmentation

Who are the most probable customers and what are their influencing factors? How do they buy?



Market competition

Do you know if there is a market for your product in Poland? Do you know if you can be competitive in Poland? Are your competitors already in Poland? If so, what are they doing?



Growth sectors

Which sectors of the economy are experiencing a higher-than-average growth rate?



Market research resources

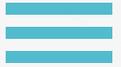
Being abreast of local market trends, especially in your sector, will help enormously when it comes to building your knowledge about the Polish market.

Enterprise Ireland's Market Research Centre offers client companies access to market intelligence in the form of company, sector, market, and country information to explore opportunities and compete in international markets.

Visit the Market Research Centre section of the website for details of the market research facilities available, and for a database of sector-specific information that will indicate whether there is research available for the market you wish to target. Further information is available at: <https://www.enterprise-ireland.com/en/Export-Assistance/Market-Research-Centre/> - into Market Research Centre words



Key Growth Opportunities in Poland



Polish industry is based on two main pillars. The first pillar includes traditional industries, which have survived the post-communist era; while the second pillar comprises of newly created industrial clusters formed through foreign direct investment. During the communist period, Poland put a lot of emphasis on its heavy industries such as mining, metallurgy, machine construction, shipbuilding and the arms sectors. The industrial sector employs approximately 30% of all employed Polish people.³²

Poland's main industrial sectors include automotive, household appliances and electronics. Foreign ownership is prevalent in these sectors. Poland has well-developed and indigenous agricultural chemicals and furniture sectors that are export dependent. There is a large state sector, with major corporations and banks in state ownership.



Agriculture and Food Processing

Poland is fast developing as Eastern Europe's key agricultural and food producer, servicing its own internal market of 38 million consumers while bordering countries with a combined population of 300 million. Over 60% of Poland's territory has been declared agricultural land. The most common crops are grains, especially rye, wheat, barley and oats. Other important crops include potatoes, sugar beets, flax, tobacco and fruits.³³

Since EU accession in 2004, Polish agriculture has matured by way of the consolidation of farm sizes, the use of modern technologies and the upgrading of farm equipment. The development of the agribusiness sector is far from complete; many Irish companies successfully service this sector and there are significant opportunities for additional companies to enter this growing market.³⁴

Polish food exports have expanded 400% since EU accession. Due to the changes to the EU milk market in 2015, significant upgrading of Polish dairy farms took place. Poland is the third largest producer of sugar beet and pork in the EU, and it is ranked 4th for milk and wheat. Enterprise Ireland already works with its clients selling agricultural machinery, animal nutrition, veterinary chemicals and ICT solutions for food and farming.



Automotive and Engineering

The Polish automotive sector is one of the largest in CEE and is one of the key industries in Poland in terms of production value, employment, capital expenditure and shares in exports. In 2017, the Polish automotive sector was at its highest level since the financial crisis.³⁵

Poland is a big manufacturer of commercial vehicles such as trucks and buses. All big brands including MAN, Volvo, Solaris and Scania have manufacturing plants in Poland, and MAN has just started building its first electric bus factory. In fact, in 2020 Poland became the EU's largest exporter of electric buses, with Solaris, one of the biggest manufacturers of buses and coaches in Europe, supplying more than 1000 electric vehicles.

Chinese investor Zhangjiagang Guotai-Huarong New Chemical Materials Co. followed suit and in April 2018 announced a €45 million battery electrolytes manufacturing plant in the south of Poland. According to PAIH (IDA equivalent) the agency is currently involved in 14 large electromobility investment projects with a total value close to €3 billion.³⁶

Key Growth Opportunities in Poland

(continued)



Healthcare and Pharmaceuticals

The healthcare sector is one of the fastest growing in Poland and private healthcare services are particularly dynamic. There is a rapid development of a large number of private clinics, higher spending on medical equipment, rehabilitation services and diagnostics tests.

There are plenty of opportunities for Irish exporters to introduce their innovative medical devices or pharmaceuticals to the Polish market. Poland has established itself as a key European centre for the production of drugs and medicines, much of it driven by the generics sector, where Poland has one of the highest penetrations of generic pharmaceuticals in Europe. Poland is emerging as an export market for medical devices, which is Ireland's 5th largest industry cluster, on the back of increased spending on private medicine and the contract of new medical facilities in the private sector and via Public Private Partnership (PPP).

Likewise, Polish pharmacies are moving to a more retail orientated business model (the Polish Over The Counter [OTC] market was worth €5.6 billion in 2020) which has created opportunities for Irish companies offering innovative medical products as well as opportunities for medical supplies and wellness products.³⁷



Electronics

Poland has developed a strong presence in attracting foreign multinationals producing electronics, white goods, automotive manufacturing, components and furniture. In the last decade the electronics industry has grown significantly, mostly due to foreign direct investment. This sector mainly covers the manufacture of office equipment and computers, as well as radio, television and telecommunications equipment and appliances. Poland benefited greatly from the development of new technologies used in flat screens, and most of the market leaders, such as LG and TPV, have chosen Poland as their main production hub. In addition, Poland has become Europe's leading producer of household appliances. The growth of manufacturing activities is mainly attributed to the expansion of foreign companies in Poland such as Whirlpool, BSH, Electrolux, Philips, Toshiba, Samsung, and LG.³⁸



Retail and Consumer Goods

Polish consumption expenditure continues to grow and in 2017 achieved 4.5%.³⁹ The market is dominated by foreign retail giants such as Auchan, Lidl, Carrefour and Jerónimo Martins. Tesco has agreed to sell its business in Poland as it continues to scale back its international operations⁴⁰. The evolution of the retail format in Poland has created opportunities for Bord Bia's portfolio of food clients. Irish food and drink products have already achieved a level of penetration, with Irish cheeses, meat, whiskeys and beers readily available.

Key Growth Opportunities in Poland

(continued)



Software/ICT/BPO

The value of the Polish IT market amounted to €10 billion in 2018.⁴¹ In the last decade, the CEE region has become one of the most important hubs for business processes offshoring worldwide and Poland has become an internationally recognised destination for advanced business processes. Of the 20 cities in the CEE region which are recognised as potential offshoring locations, almost 50% are located in Poland, in particular Warszawa, Krakow and Wroclaw.⁴²

The Polish banking sector, dominated by foreign banks, has developed dramatically and is a market leader in CEE. The main financial institutions have updated their core banking and treasury systems in recent years and this has created openings for Irish software and services companies. Microsoft announced plans to invest \$1 billion in data centre project in Poland. Google followed suit and announced that it plans to build three data centers in the same model as Microsoft i.e. in cooperation with the Polish National Cloud Operator. The project estimated at \$2BLN will start in early 2021.



Banking and Fintech

The Polish banking system is characterized by high stability and resiliences.⁴³ For example, Poland belongs to a group of 10 countries in the world that are leaders in contactless payments. The sector looks for added value in the field of payments (e-commerce, alternative and mobile payments) and remote identification of clients (biometrics).

At the end of 2018, the Polish financial landscape was made up of 32 commercial banks, 543 cooperative banks and 31 branches of credit institutions. 25 million customers use financial services. The value of Polish fintech market was estimated close to €900m in 2018. In 2017, for the first time since 1999, the share of domestic investors in the sector's assets was higher than the share of foreign owners. At the end of 2018 it reached 54.1%. Domestic investors controlled thirteen commercial banks (eight banks were controlled by the State and five by private capital) and all cooperative banks.

In 2018, the Polish banking sector's assets totalled €442.92 billion. The value of the total balance sheet increased by 6.7% compared to the previous year.⁴⁴



Legal & Taxation Information



Visa requirements

Poland is an EU member state and a member state of the Schengen Area, and therefore EU nationals do not require visas or special permission to travel to Poland.



Tax structures

Corporation Income Tax

A company (legal entity) that is resident in Poland for tax purposes is subject to Corporate Income Tax (CIT) on its worldwide income. A non-resident company is liable to CIT only on income generated in Poland. Ireland and Poland have signed an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.⁴⁵ A company is considered a Polish resident if its registered office or management is in Poland. Thus, Polish subsidiaries of foreign companies are treated as residents of Poland for CIT purposes.

CIT is collected at a flat rate of 19% or 15% for small taxpayers (i.e. taxpayers whose value of sales revenue – including the amount of VAT due – did not exceed in the previous fiscal year, the amount corresponding to the equivalent of €1.2 million, expressed in PLN) and for those starting a business.⁴⁶

The system of Value Added Tax (VAT)

VAT is levied on supplies of most goods and services. Businesses conducting activities subject to VAT should register as VAT taxpayers. In general, VAT is reported on a monthly basis, but some small taxpayers may also opt for a quarterly reporting period. There are certain exemptions when VAT should not be deducted i.e. on gastronomy or hotel expenses.⁴⁷

Helping You Win in Poland



Enterprise Ireland assists clients entering new markets with:

Pre-visit support

Prior to engaging with an overseas market, client companies should engage with their Development Adviser (DA) and the Enterprise Ireland Market Research Centre in Dublin to ensure they leverage the full range of possible supports in preparation for engaging with the Enterprise Ireland team in the market.

- General market and country level information
- Sector overview
- Validation of the opportunities for your product or service
- Evaluation of your market entry strategy
- Suggested channels to market
- Competitor analysis
- Relevant contacts/suggested itinerary
- Summary of relevant market information resources

In-market supports

- Introductions to buyers and decision-makers
- Identification of potential partners
- Facilitation of buyer visits to Ireland

Enterprise Ireland Warsaw is focused on helping Irish companies through collaboration with the Embassy of Ireland in Warsaw and leveraging the network and experience of the Enterprise Ireland Warsaw office. This will be supplemented through the use of pathfinders, inward buyer visits, in-market events and initiatives, end-user contacts and Irish diaspora networks.

After you get there...

As a first-time entrant to the Polish market, your brand may be totally unknown. To build market presence as efficiently as possible, take an integrated approach to marketing:

Your company website should be updated to accommodate international enquiries and sales, as well as being an online brochure. Have a Polish language landing page with news relevant to the Polish market, if possible, with a significant customer endorsement.

Where possible set up a .pl domain, and use localised search optimisation and search engine marketing techniques.

Social media is an effective way of building up a network in Poland. Get active on LinkedIn. Remember also to check the Irish Embassy website for Poland for further advice: <https://www.dfa.ie/irish-embassy/poland/>

- Assistance with product launches/workshops
- Securing reference sites

International trade events programme

Every year Enterprise Ireland organises an extensive programme of events to support your business abroad. These include:

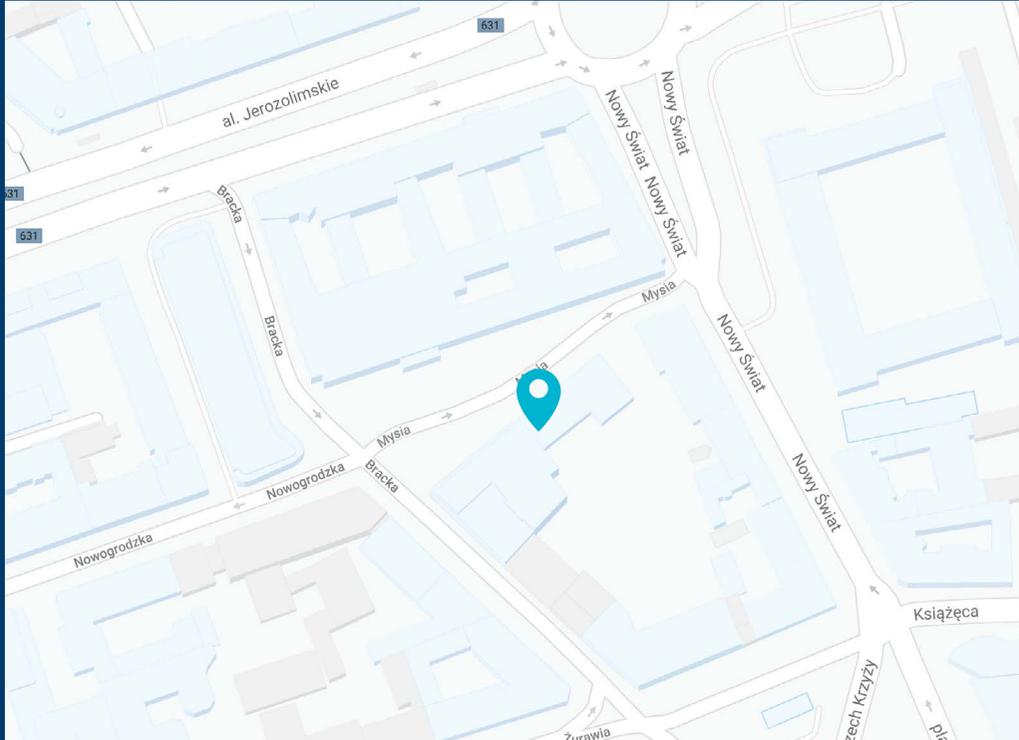
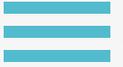
- Inward buyers' missions to Ireland
- Group stands at important international trade fairs
- Overseas trade missions
- Study visits to gain knowledge of overseas markets
- Client knowledge events including seminars and workshops
- Networking events to build and enhance relationships with market contacts

Further information is available at: www.enterprise-ireland.com/events

Additional supports

Introductions to specialist expertise such as legal, recruitment, public relations and taxation.

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Going Global



Riailtas na hÉireann
Government of Ireland



Ireland's EU Structural and
Investment Funds Programmes
2014 - 2020

Co-funded by the Irish Government
and the European Union



European Union

European Regional
Development Fund

Ireland's European Structural and Investment Funds Programmes 2014-2021.
Co-funded by the Irish Government and the European Union.

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