

with the Taliban. The council will have two sections – a leadership committee and a general assembly, with its duties regulated by internal procedures of the council. Although it is not clear how many members these bodies comprise of, the former will include at least six – Abdullah as the chairman and his five deputies (two of them are his running mates from presidential elections). Two other institutions – the ministry of peace and a negotiations team, which were established some time ago by president Ghani – will become part of the structure of the HCNR as its executive bodies, functioning under guidelines of the leadership committee. It remains to be seen what will be the role of the president during the peace negotiations, considering the fact that above mentioned organs are led by his close aides and that there will be other appointments in the council.

Another institution to be formed besides HCNR is the High State Council. It will comprise of political leaders and national figures. Its main task will be to advise the government. Its creation is probably a result of counteraction to Ghani's policies during his last tenure, as these led to the marginalisation of many senior politicians (some of which will now come back as members of the council). In this context, an important point of the Ghani-Abdullah agreement is the promotion of general Abdul Rashid Dostum, the leader of the Uzbek minority, to the marshal rank. He will also have a seat on the National Security Council and the High State Council. The first title seems mostly representational but the latter two functions will keep him close to the government. Officially, during the last presidential term, Dostum was Ghani's first deputy, but in practice he was completely excluded from the decision-making process. The newly signed agreement is supposed to secure his position for the following years.

The impact of the EU's e-commerce VAT package on the Chinese sellers in the Polish market

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At the beginning of May, the European Commission proposed to postpone the implementation of the so-called e-commerce VAT package, i.e. the regulations concerning changes in the rules and mechanisms of collecting VAT on distance selling within the

European Union, till July 2021. In addition to closing the VAT gap in the area of e-commerce, the introduction of these regulations should also reduce unfair competition coming from those sellers who are located outside the EU and who are supplying goods to European customers. Some of the solutions introduced by the new regulations are as follows:

- VAT will be applied to all shipments regardless of value;
- e-commerce platforms will be obliged to collect and settle VAT payment;
- non-EU sellers and e-commerce platforms will also be obliged to register for EU VAT and to appoint an EU intermediary to settle tax obligations.

If the solutions set out in the new regulations are properly implemented by the Polish authorities into the national legal system and an effective technical and IT infrastructure is created, China's unfair competitive advantage will be reduced.

The actions taken so far by Polish tax authorities and postal operators, mainly Polish Post, to eliminate unfair Chinese competition have not improved the situation significantly. The number of taxed parcels and the value of the charges collected are negligible. Forwarding and courier companies, as well as postal operators, benefit from a growing volume of mail from China. Their benefits partially result from unfair competitive advantage that Chinese sellers enjoy over their European competitors. Meanwhile, the share of Chinese sellers in the Polish retail market in the e-commerce channel is growing. They benefit from the growing popularity of Chinese platforms such as AliExpress, but also make extensive use of solutions delivered by global companies such as Amazon or Wish.

In April this year, AliExpress had 6.2 million users and a 22%-high market reach. Polish consumers can now receive a parcel delivered by a courier of the Polish Post or pick it up from an InPost parcel machine. The payment can be made by means of several payment services widely recognized and operating in Poland. Such convenient delivery and payment options combined with the existence of the Polish language version of the platform have had a positive impact on the attractiveness of AliExpress in Poland. The implementation of

new EU directives and other regulations into the national legal system is also important due to the possibility of Amazon entering Poland with a localised platform. It can be expected that a new wave of Chinese sellers will gain an easy access to the Polish market. According to the data collected by Marketplace Puls, the share of Chinese sellers on Amazon.com is about 37%, both in the total number and in the group of the top 10 thousand sellers. On Amazon.de – which is relatively often used by Polish buyers – the overall share of Chinese sellers is 38%, while their share in the top 10,000 is about 33%.

EU solutions are not perfect. However, they seem to be better suited to the changing reality, as they equip the tax authorities with more effective tools than those which the Polish authorities have been using in recent years. Their effectiveness requires the implementation of IT systems and other technical solutions, which will lead to additional costs. It is difficult to clearly estimate how much these new regulations may affect the volume of parcels from China. According to the estimates of Polish Post, in the first months after the regulations are implemented we can even expect a 30-40% decrease in the number of shipments from China.

The VAT and custom duties avoidance is not the only element of the Chinese sellers' competitive advantage, however. There are natural factors playing in their favour. These include: an access to a wide base of producers offering products of differentiated prices, quality and functionality – as well as benefits resulting from economies of scale. There are also multiple advantages resulting from non-compliance with standards imposed on European sellers. Consequently, the costs borne by the Chinese sellers are much lower than those incurred by their European competitors.

The level playing field should thus also include regulating issues such as compliance with various European Union rules on distance contract concluded by electronic means or the actual compliance of the product with UE standards. The Polish government should be more actively involved in ensuring that Polish companies remain competitive and enjoy a level playing field against their counterparts from China and other Asian countries.