



Information on the executed tax strategy for 2022

AUTODOC Logistics Spółka z ograniczoną odpowiedzialnością

Prepared: 13th of December 2023

Approved by: Management Board

List of terms and abbreviations

For the purpose of this document, the following terms shall have the following meanings:

2022 r.	The tax year begins on 1 January 2022 and ends on 31 December 2022.
AUTODOC, The Company	AUTODOC Logistics Spółka z ograniczoną odpowiedzialnością
Group, AUTODOC Group	The AUTODOC Group, of which AUTODOC Logistics Sp. z o.o. is a part.
Tax ordinance	Act of 29 August 1997. - Tax Ordinance (consolidated text Journal of Laws of 2022, item 2651, as amended).
CIT Act	Act of 15 February 1992 on corporate income tax (consolidated text Journal of Laws of 2022, item 2587, as amended).
PIT Act	Act of 26 July 1991 on personal income tax (consolidated text Journal of Laws of 2022, item 2647, as amended).
Excise Duty Act	Act of 6 December 2008 on excise duty (consolidated text Journal of Laws of 2022, item 143, as amended).
VAT Act	Act of 11 March 2004 on Value Added Tax (consolidated text Journal of Laws of 2023, item 1570, as amended).

1. Introduction and legal basis

This document provides information on the tax strategy executed in 2022 by AUTODOC Logistics Spółka z ograniczoną odpowiedzialnością.

The Company, as a corporate taxpayer with a turnover in excess of EUR 50 million achieved in the financial (i.e.tax) year ending on 31 December 2022, is required to prepare and publish information on the tax strategy implemented for the financial (i.e.tax) year ending on 31 December 2022. This Information has been prepared to comply with the obligation set out in Article 27c(1) in conjunction with Article 27b(2)(1) and (2) of the CIT Act. The contents of the Information should be interpreted in the context of the regulations constituting the basis for its preparation.

Information that is subject to commercial, industrial, professional or manufacturing process secrecy and information to which access is restricted due to applicable laws or contractual obligations or arising from business decisions planned or made by the Company may have been excluded from publication.

2. AUTODOC - basic information

AUTODOC Logistics Spółka z ograniczoną odpowiedzialnością is a member of the AUTODOC Group, which is the leading online retailer of automotive parts in Europe. The Group has been selling products in 27 countries for 14 years and serves more than 12 million customers. The Group's headquarters are located in Berlin.

The AUTODOC Group has been present in Poland since 2018. The activities of the Company, which is the Polish branch of the Group, consist primarily of completing and shipping ordered goods to customers. More information about the Group can be found on its [website](#).

Company name:	AUTODOC Logistics Spółka z ograniczoną odpowiedzialnością
Registered office of the Company:	ul. Kabłowa 1, 70-895, Szczecin
Identification data:	NCR: 0000698647 TIN: 9552442870 REGON: 36848232400000
Share capital:	5 000 PLN
Date of entry in the Register of Entrepreneurs of the National Court Register:	10 October 2017
Employment at the end of 2022:	1 479 people

3. Tax processes and procedures

Legal basis: Pursuant to Article 27c(2)(1)(a) of the CIT Act, the taxpayer shall provide information on the processes and procedures for managing and ensuring the proper fulfilment of its obligations under tax law.

The Company has appropriate tax resources, tools and procedures that have been created and implemented considering AUTODOC's business profile, its organisational structure and the specific nature of the industry in which it operates. These are designed to effectively manage and correctly fulfil its tax obligations under current tax legislation.

In 2022, AUTODOC had policies and instructions regulating accounting and taxation matters in the Company, including:

- Accounting policy, which contains the basic accounting principles applied in the Company,
- Expense Accounting Instruction, which governs the accounting of expenses for CIT and VAT purposes,
- Payment Management Instruction, which regulates payment issues, including payment blockages.

The Company's basic principles for dealing with tax matters were based on tax legislation and generally accepted best practices in the area of tax. The Company has aimed to properly manage, control and settle the relevant taxes, enabling it to properly and timely meet its tax obligations and 2022 tax reporting requirements.

The Company monitors and, where necessary, improves its implemented tax processes in order to properly identify and then properly and timely fulfil its tax obligations.

When analysing the Company's approach to the fulfilment of tax obligations, the regulations of the AUTODOC Group, of which the Company is a part, must also be taken into consideration. The regulations in question oblige all Group companies to conduct business - including the fulfilment of tax obligations - in an ethical and sustainable manner - in accordance with a group [code of conduct](#). Such documents include, in particular:

- **Anti-Corruption Policy,**
- **Anti-money laundering policy,**
- **Policy on company card payments,**
- **Business travel policy.**

The execution of the Company's tax obligations was carried out with the participation of experienced and highly qualified employees with several years of experience in the Company. This helped ensure compliance of the Company's tax settlements with the regulations by securing the correct manner of execution of tax obligations. It has also increased the stability and reliability of the processes, which were performed with utmost diligence. Selected activities of the Company's employees in the tax area are reviewed by senior staff members. The Company also took measures to develop the competence of employees involved in tax settlements by organising regular training sessions, as well as providing employees with access to online portals and platforms in the area of tax law.

In order to exercise due diligence in its tax settlements, the Company used the support of tax advisers from independent and market-recognised advisory firms. This ensured that any doubts regarding the correctness of tax obligations were consulted and clarified on an ongoing basis.

The Company also took measures to identify tax risks through appropriate means of monitoring incidents, which might potentially generate tax risks. As a result, their impact on AUTODOC could be significantly reduced. In addition, individuals involved in fulfilling the Company's tax obligations actively cooperated with counterparties as well as with the representatives of the business departments in order to efficiently detect potential risks and address them. Tax issues requiring special attention could also be consulted with members of AUTODOC's Management Board when necessary.

At the same time, in order to ensure the correct and complete recording of the data collected, the Company had the appropriate IT tools to maintain the integrity of the data input and to partially automate the work. The IT tools, in particular the accounting system used by the Company, were adapted to the current needs, corresponding to the business and the industry in which it operates, and allowed it to fulfil its tax obligations correctly.

4. Information on executed tax obligations

Legal basis: Pursuant to Article 27c(2)(1)(a) of the CIT Act, the taxpayer shall provide information on the processes and procedures for managing and ensuring the proper fulfilment of its obligations under tax law.

In its operations, the Company focuses on accurate reporting and compliance, including the timely filing of all tax returns, forms and information, the collection of relevant documentation and meeting tax payment deadlines. Accordingly, the Company makes every effort to ensure that any information on its tax obligations clearly and accurately reflects the facts and is up-to-date, complete and clear.

In 2022, AUTODOC performed tax obligations in all areas required by tax law, in terms of:

- Corporate Income Tax (CIT),
- Value Added Tax (VAT),
- Personal Income Tax (PIT),
- social and health insurance contributions on salaries paid to employees (ZUS).

The Company's data as a CIT taxpayer with regard to the assessment of CIT tax liabilities are regularly published pursuant to Article 27b(2) of the CIT Act on the website of the Ministry of Finance.¹

5. Voluntary forms of cooperation with the National Revenue Administration

Legal basis: Pursuant to Article 27c(2)(1)(b) of the CIT Act, the taxpayer provides information on voluntary forms of cooperation with the National Revenue Administration authorities.

In 2022, the Company did not benefit from any voluntary forms of cooperation with the National Revenue Administration authorities within the meaning of Article 27c(2) para. 1 letter b of the CIT Act, in particular the Company does not participate in the Cooperative Tax Compliance Programme implemented by the Ministry of Finance.

6. Tax schemes

Legal basis: Pursuant to Article 27c(2)(2) of the CIT Act, the taxpayer provides information on the taxpayer's fulfilment of tax obligations on the territory of the Republic of Poland, together with information on the number of information on tax schemes referred to in Article 86a(1)(10) of the Tax Ordinance, by tax to which they relate, provided to the Head of the National Revenue Administration.

¹ <https://www.gov.pl/web/finanse/indywidualne-dane-podatnikow-cit>

The Company regularly reviews relevant economic events in terms of triggering the obligation to report tax schemes. Additionally, AUTODOC has developed a procedure for that purpose. In 2022, the Company verified no economic event resulted in a tax scheme reporting obligation and so, it did not identify any of them that would be reportable as a tax scheme. Accordingly, in 2022 The Company did not report any information on tax schemes to the Head of National Revenue Information pursuant to Article 27c(2) para. 2 of the CIT Act.

7. Transactions with related parties

Legal basis: Pursuant to Article 27c(2)(3)(a) of the CIT Act, taxpayers provide information on transactions with related parties within the meaning of Article 11a(1)(4) of the CIT Act, the value of which exceeds 5% of the total assets within the meaning of the accounting regulations, determined on the basis of the company's last approved financial statements, including entities that are not tax residents of the Republic of Poland.

The Company carried out the following transactions with related parties within the meaning of Article 11a(1)(4) of the CIT Act in 2022, the value of which exceeded 5% of total assets:²

- the provision of warehousing services to a related entity located in Germany.

In order to ensure the appropriate level of remuneration in transactions between related parties and the proper fulfilment of tax obligations in the area of transfer pricing, the Company used the model operating in this area in the Group and also benefited from the support of Group specialists in this area. In accordance with the applicable regulations, the Company verified the transactions subject to the documentation obligation for the previous tax year and prepared the Local File together with the relevant comparative analyses.

8. Restructuring activities

Legal basis: Pursuant to Article 27c(2)(3)(b), taxpayers shall provide information on restructuring activities planned or undertaken by the taxpayer which may affect the amount of tax liabilities of the taxpayer or of related entities within the meaning of Article 11a(1)(4) of the CIT Act.

In 2022 the Company did not undertake any restructuring activities that could affect the tax liabilities of the AUTODOC or its related parties within the meaning of Article 11a(1)(4) of the CIT Act, and did not plan to undertake such activities in the future.

² 5% of total assets in 2022 amounted PLN 5,388,614

9. Tax settlements in territories or countries with harmful tax competition

Legal basis: Pursuant to Article 27c(2)(5) of the CIT Act, taxpayers provide information on the tax settlements of the taxpayer in territories or countries applying harmful tax competition indicated in executive acts issued on the basis of Article 11j(2) of the CIT Act and on the basis of Article 23v(2) of the PIT Act and in the announcement of the minister competent for public finance issued on the basis of Article 86a § 10 of the Tax Ordinance.

In 2022 the Company did not make tax settlements in the territories or countries applying harmful tax competition indicated in the executive acts issued pursuant to Article 11j(2) of the Corporate Income Tax Act of 15 February 1992 and pursuant to Article 23v(2) of the Personal Income Tax Act of 26 July 1991 and in the announcement of the minister competent for public finance issued pursuant to Article 86a § 10 of the Tax Ordinance.

In particular, in 2022, in the territories/countries indicated above, the Company:

- was not registered to settle taxes;
- did not file tax returns or forms;
- did not remit or pay taxes, including withholding tax.

10. Submitted applications

Legal basis: Pursuant to Article 27c(2)(4) of the CIT Act, taxpayers shall provide information on applications submitted for the issuance of:

- (a) general tax ruling referred to in Article 14a § 1 of the Tax Ordinance,
- (b) individual tax ruling referred to in Article 14b of the Tax Ordinance,
- (c) binding rate information referred to in Article 42a of the Value Added Tax Act,
- (d) binding excise information referred to in Article 7d(1) of the Excise Duty Act.

In 2022 the Company did not apply for:

- an individual tax ruling within the meaning of Article 14b of the Tax Ordinance;
- a general tax ruling within the meaning of Article 14a § 1 of the Tax Ordinance;
- binding information on rates within the meaning of Article 42a of the VAT Act;
- binding excise information in the meaning of Article 7d section 1 of the Excise Duty Act.

In 2022 the Company received an individual tax ruling within the meaning of Article 14b of the Tax Ordinance with respect to value added tax - the Company has requested it in 2019.