



```
wp_get_attachment_filters( 'woocommerce_product_thumbnails', array() );  
wp_get_attachment_id as $attachment_id ) {  
    $images = array( '200x' );  
    foreach ( $images as $loop => $columns ) {  
        $images[] = 'first';  
        $images[] = 'last';  
        $image_link = wp_get_attachment_url( $attachment_id );  
        $image = wp_get_attachment_image( $attachment_id, $columns );  
        $image_class = esc_attr( 'image' );  
        $image_title = esc_attr( get_the_title( $attachment_id ) );
```

e-commerce - A guide to trading online

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Factsheet

e-commerce - A guide to trading online

According to the latest UK statistics, over 44m adults (that's an average of over 85% of adults) have internet access and a large majority regularly use the internet for online shopping or to search for a provider of goods/services. In this factsheet we look at the issues and legal requirements to trading online.

If you would like to discuss how we can assist you, please contact us on 01494 675321 or by email at info@rousepartners.co.uk

As well as the domestic market, the internet provides a gateway to the international market place. Furthermore, it can be used to develop relationships with suppliers and other trading partners. It is therefore vital that your business has an online presence.

This can be anything from a one page 'shop-front', to a complex product catalogue with online ordering and multi-currency payment systems and a world-wide delivery mechanism.

Issues to consider

e-commerce does not have to be either expensive or complicated, but as with all aspects of business there are a number of issues which need to be considered -

- ▶ register the company name or trading name as a domain name (this will incur an annual fee)
- ▶ allocate both a start up and a recurring annual budget for the online project
- ▶ set some milestones for the website and a timeline for achieving these goals
- ▶ have a look at other websites and go through the check-out process - note what you like and dislike about these and how your clients / customers might react
- ▶ consider the needs of the disabled user
- ▶ decide whether to host the website in-house, or to use an external hosting company (ISP)
- ▶ consider the ease of being able to update website content on a regular basis
- ▶ have the website optimised to ensure that it features in popular search engines
- ▶ consider pay per click advertising options to increase ranking
- ▶ keep the site simple (and fast) visitors will not spend ages on navigation or waiting for pages to load. This includes all elements of the website including graphics, searching the site and the order and payment processes
- ▶ think about how the website will link to the back office accounting, invoicing and stock systems
- ▶ ensure that both the website and any online payment procedures have all available security measures in place to prevent fraud, hacking and denial of service threats
- ▶ enable the user to view/edit orders and to see order history and order tracking

- ▶ ensure that regular statistics on number of visitors, pages visited etc are available
- ▶ have a contingency plan to ensure that online trading can continue should there be a major problem.

Legal requirements

There are quite a few legal issues to contend with, some of these will not be relevant in all cases - Who legally owns the website (and the content) and what happens if either the web developer/ISP ceases trading?

Compliance with relevant legislation which includes:

- ▶ Companies Act 2006
- ▶ E-Commerce regulations 2002
- ▶ Privacy and Electronic Communications Regulations 2003
- ▶ Distance Selling Regulations 2000
- ▶ Data Protection Act 1998
- ▶ Disability Discrimination Act 2005
- ▶ Provision of Services Regulations 2009

Bear in mind that legislation and the rules and regulations incorporated within primary legislation change over time. For example, all websites need to comply with regulations regarding the use of cookies.

How we can help

If you would like any further assistance please do not hesitate to contact us.

Contact us on 01494 675321 or by email at info@rousepartners.co.uk

Trusted advice, *imaginative solutions.*

It's the old adage that all accountants are the same, but ask yourself this; what kind of service would most add value to your personal or business position? In our opinion, the quality of advice and service is what separates a good accountant from a great one. This is where Rouse Partners can make a difference for you.

Our award-winning team make it their business to get to know you and your specific needs. Whether your goal is to grow your business, increase your personal wealth or improve your work-life balance, by understanding your challenges, we will address them together.

We also know how important it is for you to have a team that you can rely on for timely advice and reassurance. At Rouse, our people are our most important asset and we will select team members who offer an optimum mix of experience, specialism and knowhow. From your Partner, to your Tax Advisor, each team member will be accessible to you or your team and be proactive in seeking solutions.

At the heart of our way of working is a determination to think differently, to challenge the 'status quo' and to ask 'what if?'. Whether you are facing a complex tax, accounting or management situation, we are ready to find a solution.

Contact us today to discuss how we can support your personal or business tax needs:

t: 01494 675321

e: info@rousepartners.co.uk

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Rouse Partners LLP
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

t: 01494 675321
e: info@rousepartners.co.uk
www.rousepartners.co.uk

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