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Managing Investment and Innovation Development in Poland's Special Economic Zones: Adapting Global Practices for Ukraine's Post-War Reconstruction

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Abstract:

Purpose: *The purpose of the article is to substantiate the logic of creating full-fledged special economic zones (SEZs) of Ukraine in the system of regulatory mechanisms of the state policy of post-war reconstruction and organizational and managerial foundations for the development of investment and innovation policy of these zones in the context of adapting the experience of Poland.*
Design/Methodology/Approach: *Based on the high socio-economic efficiency of the creation and operation of SEZs of Poland, the hypothesis of the study was formulated, suggesting that, given the similarity of institutional, economic and natural conditions of Poland and Ukraine and in the context of the negotiation process on its accession to the European Union, the most appropriate for modern Ukrainian realities is the adaptation of Polish experience in regulating the development of SEZs at the first stage of EU membership. This hypothesis formulation necessitates a systematic analysis and generalization of Poland's experience in managing the investment and innovation development of its SEZs. The most used research methods: the method of comparison (when proving the expediency of using the experience of Polish SEZs in the development of Ukraine); the method of unity of logical and historical (to understand the evolution of the development of Polish SEZs), as well as a set of economic, statistical and graphical methods.*
Findings: *Barriers to the creation of full-fledged SEZs of Ukraine are identified, taking into account the predicted socio-economic factors in post-war conditions; the logic of organizational and managerial stages and initial bases of SEZ creation in the system of proposed regulatory regimes of the post-war reconstruction policy is substantiated; sectoral and regional priorities of SEZ creation at the post-war stage of development are identified; determining investment and innovation mechanisms of SEZ creation and development in Ukraine are developed.*
Originality/Value. *It is shown that SEZs have a high potential of investment and innovative development and can play an important role in the post-war reconstruction of Ukraine. But for this purpose SEZs should be considered in the complex of regulatory regimes of the state recovery policy, also Ukraine should use Poland's experience to draw conclusions of its failed attempt to create SEZs.*

Keywords: *Special economic zones, governance, investment and innovation policy, Poland, Ukraine, management in post-war reconstruction.*

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1. Introduction

The analysis of the trends in the socio-economic development of Ukraine in the context of assessing its losses in a result of the Russian-Ukrainian war and detailing the problematics of the state policy of post-war reconstruction form the basis for the following scientific-practical statement: it is advisable to identify the formation of special economic zones (SEZs) as one of the determining regulatory regimes of the recovery policy.

The legitimacy of this provision is confirmed by the worldwide experience of implementing post-war development policies and is based on the practices of several countries: Taiwan after the end of World War II; South Korea – after the end of the Korean War in 1953; Vietnam – after the end of more than thirty years' war in the 1970-s; the countries of the Western Balkans – after the war of the early 1990-s; Georgia – after the Russian-Georgian war of 2008.

However, the peculiarity of Ukraine in the context of this analysis is that the policy of its post-war reconstruction will be aimed at finishing its market economic reforms and the implementation of the Euro-integration programme. After careful consideration of the above-mentioned aspects, it becomes obvious that the development of the SEZ as a regulatory regime of Ukraine cannot be just copied but needs to be taken to a different perspective.

In Ukrainian context, as an example of the use of SEZs (digesting the experience of the other countries), it is advisable to adapt the relevant practices of Poland. This approach will make it possible to form an effective investment and innovation policy for the post-war development of Ukraine by achieving a qualitatively new level based on the defining principle of the recovery policy "build back better".

At the same time, one needs to consider the following. Ukraine has its own experience of using special economic zones (Verkhovna Rada of Ukraine, 1992), however, unlike Poland and the countries of Central and Eastern Europe (CEE), that experience was not successful, and with the outbreak of a full-scale war, SEZs in Ukraine were liquidated (Verkhovna Rada of Ukraine, 2022).

2. Literature Review

The problems around creating SEZ zones in Poland naturally arouses an increased interest in the world and in Ukrainian economic science. At the same time, the detailed analysis and the generalization of such studies give reasons to note that there are not so many subject researches by Ukrainian scientists related to this topic.

The most noticeable contributions to such analysis were made by V. Liashenko with co-authors (Liashenko *et al.*, 2021), and I. Pidorycheva (2017), and K. Nakonechna (2015), and I. Storonyanska with Kh. Patytska (2022). In general, Ukrainian researchers use insufficiently, at their most, the relevant developments of the leading Polish scientists like W. Lichota (2019), J. Nazarczuk and S. Umiński, (2019), and J. Czempas (2013), and do not rely sufficiently on the mechanisms of regulation of the SEZ of Poland in the conditions of the common economic space of the EU.

The main gap in the studies of this problem in Ukrainian economic science and practice of public administration is not only due to insufficient consideration of the evolution of the development of the SEZ of Poland in the existing mechanisms of regulating the functioning of the zones, but also in the lack of projects to substantiate the logic and investment-innovative tools to use SEZ in the post-war reconstruction.

The aim of the article is to substantiate the logic of the creation of the SEZ of Ukraine in the system of regulatory mechanisms of the post-war reconstruction of the country and building the organizational and managerial basis for the development of investment-innovation policy of the zones in the context of adapting the SEZ experience of Poland.

Research hypothesis: taking into account the similarity of the institutional, economic and natural climate conditions between Poland and Ukraine, as well as in the context of the negotiation process on accession of Ukraine to the European Union, the most appropriate for Ukrainian realities is to adapt the experience of Poland in regulating the development of SEZs at the beginning of its EU membership.

3. Research Methodology

One of the main characteristics of this research methodology is rooted in its interdisciplinary and intercultural content. Its interdisciplinarity is determined by the nature of the problems themselves, the functioning of the SEZ is the synthesis of governance, management, marketing, economics and finance. The intercultural nature of the study stems from the task of adapting the experience of the SEZ of one country (Poland) in substantiating the regulatory regimes of another country development (Ukraine).

The purpose of the research predetermined the following most frequently used methods, the method of comparisons (to prove the expediency of using the experience of Poland in Ukraine), the method of the unity of the logical and the historical (to clarify the evolution of the development of Polish SEZs), as well as economic, statistical, and graphical methods.

The author's analysis and generalization of the world experience of post-war reconstruction on the example of the countries of Europe and Asia for the period of more than seventy-five years (Lyashenko and Chebotarov, 2023) provides the basis for such initial postulates. The policy of investment support for post-war reconstruction, aimed at the formation of innovative development of countries using foreign capital, became widespread after WWII.

At the same time, the paramount use of the experience of the SEZ of Poland in Ukraine for the restoration of its economy is determined by several important provisions (the identification of those is needed to verify the research hypothesis).

- *First: High socio-economic efficiency of SEZ of Poland. This is confirmed, primarily, by the attraction of investments in the country's economy during the first two decades of the SEZ functioning in 1995-2016 with a total volume of about PLN 120.5 bln. (USD 32.2 bln.) and the creation of almost 240 ths. new jobs (Nazarczuk and Umiński, 2019).*
- *Second: Significant similarity of the structures of the national economies of Poland and Ukraine as strategic partners. This is complemented by the general comparability of these countries in terms of their area, population and a combination of natural and climate factors.*
- *Third: Essential presence of the capital of Polish companies in the Ukrainian economy. According to the State Statistics Service of Ukraine, as of 1.02.2024, in Ukraine in the current circumstances - that is, even during the ongoing full-scale war – 3.635 Polish companies carried out production and commercial activities. For 2015-2023 trade turnover between Ukraine and Poland increased by 305.3% (National Bank of Ukraine, 2024).*

4. Research Results

The scientific and practical provisions described above, which comprehensively cover the institutional, economic and natural spheres of interaction between the two countries, in conjunction with the analysis of the world experience of implementing specific post-war reconstruction policies, confirm the legitimacy of the hypothesis about the high expediency of using the experience of the SEZs of Poland in Ukraine.

The evolution of the formation and development of the SEZ of Poland in a simplified form can be presented as follows. In accordance with the Sejm Act of the Republic of Poland on special economic zones dated 20, October 1994, a special economic zone (SEZ) is defined as an administratively allocated part of the country's territory distinguished from other territories by certain preferential conditions for conducting business activities within it (Dz. U. Nr 123 poz. 600, 1994).

The main purpose of the creation of special economic zones was their direct involvement in the implementation of the state regional policy. The mechanism for achieving this goal was identified as the investment activity for attracting more foreign capital, i.e., accelerating the economic development of low-level regions by increasing foreign investments in this area and combating the structural unemployment (Dz. U. Nr 123 poz. 600, 1994).

Similar approach to understanding the goals of creating SEZs and relevant mechanisms for achieving those goals was adopted, in fact, by all former socialist countries of Central and Eastern Europe (Lichota, 2019; Pidorycheva, 2017). The establishment of SEZs in most of them was carried out in roughly the same period.

At present, there are fourteen SEZs functioning on the territory of modern Poland: Kamienna Góra, Katowice, Kostrzyn-Słubice, Kraków Techno-Park, Legnica, Łódź, Euro-Park Mielec, Pomeranian, Słupsk, Starachowice, Suwałki, Tarnobrzeg Euro-Park WISŁOSAN, Wałbrzych Invest-Park, Warmia-Mazury (two of the zones established in the past were abolished due to lack of real activities). Based on certain political and economic goals, SEZs have been created in the north-western, southern and western regions of Poland.

The Sejm Act of 20.10.1994 established the mechanisms for regulating the activities of SEZs. Among them were the following: the amount of investments must be at least EUR 100 ths. (with the share of the resident's equity capital not less than 25%); the period of investment development must be at least 5 years and for small and medium-sized business investors – at least 3 years; new jobs at the created facilities must be preserved for at least 5 years (for small and medium-sized business investors – at least 3 years) (Dz. U. Nr 123 poz. 600, 1994). It is indicative that the criteria for classifying entrepreneurial structures as small, medium and large businesses in Poland and Ukraine are almost identical.

In Poland, the same criteria are being used for all investors and same rules are applied to the decisions being made as to granting the benefits. To obtain indulgences, it was enough for the investor to satisfy at least one of the 20 criteria set by the Sejm Act of 20.10.1994: innovation project; activity in one of the prioritized sectors identified by the government; participation in the activities of clusters, industrial and technological parks; investing into regions with lower industrialization level; high unemployment rate of the region of investment (Dz. U. Nr 123 poz. 600, 1994).

Together with the above-mentioned mechanisms regulating the investors’ activities, these provisions give grounds to define the SEZ of Poland as innovation focused (following the generalized classification used by the international scientists there are four large groups of the special (free, distinguished) zones: logistics hubs, multifunctional, highly (or narrowly) specialized and innovation-oriented economic zones) (Lichota, 2019; Pidorycheva, 2017).

Additional important components of the regulatory mechanisms of the SEZ in Poland were the following: the establishment of a minimum investment threshold for potential investors (it was different for every zone depending on its specifics, but was fixed and transparent); opportunity for investors to purchase land, equipment and raw materials on preferential terms; SEZs established in Poland have subzones (from two to four, including outside the administrative region in which they were created) (Dz. U. Nr 123 poz. 600, 1994).

A characteristic feature of Polish SEZs is their territorial concentration (which is also common in other CEE countries: Lithuania, Latvia, Slovakia, Czech Republic, Hungary). In terms of area, they occupy about 400-600 hectares. Therefore, the SEZ of Poland in modern conditions, even considering the level of economic development, do not extend to larger areas of the country: in 2004 they occupied 6.5 ths. ha.; in 2014 – 15.8 ths. ha.; in 2022 – 22.9 ths. ha.

Changes in the governance and management of the SEZ activities in Poland concerned predominantly the extension of the time of their operation: in 2008 it was extended up to 2020, and in 2014 – till 2026. A fundamentally important factor in the development of investment- innovation trends in the country was the extension of the preferential investment regime across the whole country through the establishment of the Polish Investment Zone in 2018. It should be noted that at the same time the previously created SEZs retain their full validity until 2026 (Dz.U. poz. 1162, 2018).

During the adaptation of the experiences and best practices of the Polish SEZ, it is necessary to account the following phenomenon: with Poland's accession to the European Union, the nature of benefits and regulatory mechanisms of the activities of SEZs were somewhat tightened in accordance with the general approaches and policies of the union. At the same time, however, the SEZs themselves have not lost their prerogative status in pan-European and Polish governance and retained their profitability for investors.

Challenging the issues of investment and innovation policy and governance mechanisms of the SEZ of Poland from the perspective of adaptation of this experience in Ukraine necessitates the analysis of the results of SEZs' activities.

For Ukraine in particular, in the context of the negotiation process on accession to the European Union started in June 2024, this experience is eminently valuable in the reflection of complications of the first stage of Poland's stay in the EU. The assimilation of the of the above stated aspects is confirmed by the following scientific, practical and research provisions:

- *First: Poland's accession to the EU has led to modifications in the regulation of the activities of the SEZ and the Polish economy began to function in the EU community as its member.*

- *Second: The importance of focused consideration of these aspects is rightly highlighted in the works of Polish researchers (Nazarczuk and Umiński, 2019; Czempas, 2013).*

Based on the combination of the above-mentioned provisions, it is expressly necessary to analyse the dynamics of the main indicators of the investment activities of the Polish SEZ and to clarify the share of different countries in the general volume of investments in the Polish zones. The analysis of the dynamics of the indicators of the SEZ of Poland during the first ten-years' period of the country's presence in the EU is presented in Table 1.

The data in Table 1 shows that from 2004 to 2013 the number of new business permits issued for SEZs fluctuated from year to year. The maximum number of permits was issued in 2013 (253), and the least number of new investors was registered in 2004 (98).

Table 1. *The dynamics of the main indicators of SEZ development in Poland*

Year	Number of new permits to operate in SEZs	Annual growth rate of permits, %	Investment expenses in SEZs (Capital expenditures), PLN bln.	Annual growth rate of investment expenditures, %	Jobs as of Dec. 31, in ths.	Annual jobs growth rates, %
2004	98	-	4.66	213.4	74.6	126.4
2005	175	178.6	5.78	124.0	112.2	150.4
2006	230	131.4	9.72	168.2	146.4	130.5
2007	201	87.4	10.66	109.7	182.4	124.6
2008	205	102.0	10.62	99.6	210.5	115.5
2009	131	63.9	9.88	93.0	208.0	98.8
2010	177	135.1	6.63	67.1	224.0	107.7
2011	188	106.2	6.45	97.3	240.8	107.5
2012	167	88.8	6.16	95.5	247.5	102.8
2013	253	151.5	7.31	118.7	266.7	107.8

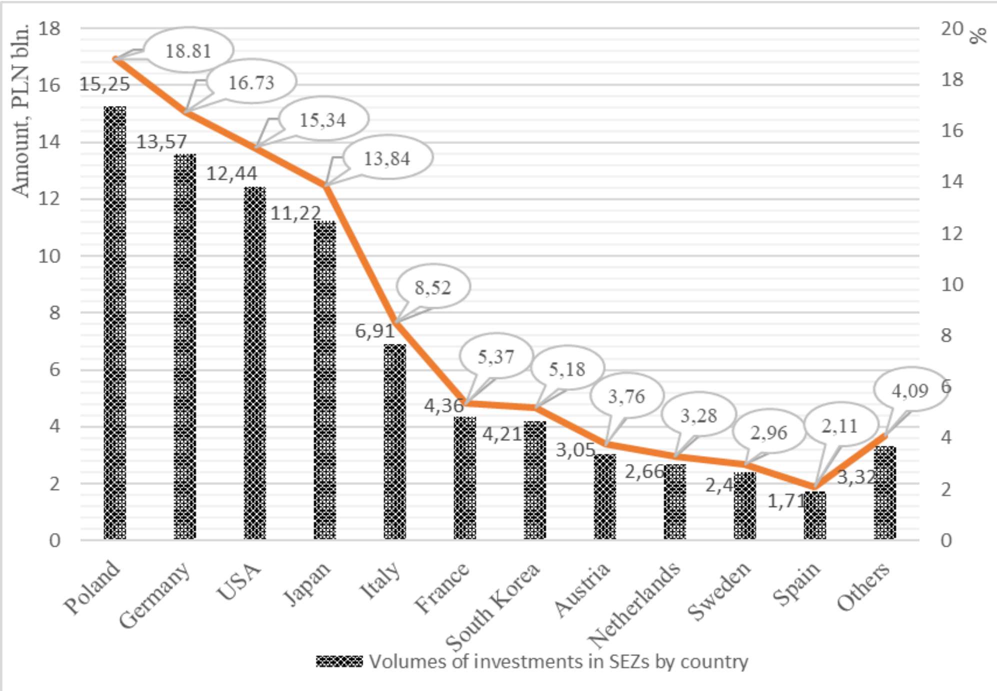
Source: *Author's calculations based on Nazarczuk and Umiński, 2019.*

A comparison of these indicators shows the annual growth of new permits over 10 years increased by 151%. If we analyse the dynamics of investment expenses in the SEZs, we notice they increased undulatingly. Most of investments were made in 2007 – PLN 10.66 bln. After that, during 2008-2009, there were insignificant decreases of investments, and in 2010 there was a sharp drop by another third compared to the previous year.

The trend of reducing investment expenditures was observed in the next 2 years as well. The number of jobs in the SEZs from 2004 to 2008 increased unprecedently. In 2009, there was a decrease of this indicator by 1.2% compared to the previous year.

To determine the most appropriate mechanisms of adaptation of the experience of developing the SEZs of Poland, it is also important to consider the volume of investments made by investors from different countries (Figure 1). As one can see on Figure 1, out of all foreign investors, German business is the mostly represented one throughout the SEZs of Poland (13.57%), the USA took the second score (12.44%), and businesses of Japan are the next on the scale (11.22%). However, the investments of the Polish business exceed the investments from any other country, which is a very indicative factor.

Figure 1. *The amount of investments by countries and their shares (1994 – 2008)*



Source: *Author's calculations based on Lichota, 2019.*

Thus, there is every reason to state that the SEZs of Poland, having made the most with existing tools and measures offered by a sufficiently well-reasoned rational national policy, contributed drastically to the restructuring and modernization of the Polish economy. One must admit that regional authorities, as well as local self-government, have played a noticeable and very positive role in the implementation of that policy.

This resulting conclusion is confirmed by the attraction of about PLN 100 bln. in 2004-2013 alone, with the involvement of more than 1,700 investors and the creation of almost 240 ths. new jobs. In this case, among the investors were the giants of world business with innovative approaches and practices in the technical, technological, managerial, social and environmental spheres: General Motors, Mercedes, BMW, Volkswagen, Toyota, and others.

Fundamentally important for the comprehension of the evolution of administrating the activities of the Polish SEZ was the Act of 10.05.2018 "On Support of New Investments" (Dz.U. 2018 poz. 1162).

In accordance with this Act, the preferential regime for investment activities was extended to the whole country. This has been ensured by: introduction of the concept of the "Polish Investment Zone" (PIS), which is understood as an instrument of government support for investments, valid throughout the whole country; identifying the areas of the implementation of new investment projects and distinguishing certain types of activities for which government support cannot be provided (wholesale and retail trade; construction sites and maintenance of slot machines); fixing the minimum investment required to receive support (PLN 10-100 mln. for big businesses; PLN 1-10 mln. – for medium-sized businesses; PLN 500 ths. - PLN 5 mln. – for small businesses; PLN 200 ths. - PLN 2 mln. – for micro-entrepreneurship); establishing the amount of tax assistance (exemption from corporate income tax or personal income tax) (Dz.U. poz. 1162, 2018).

In the Law of 10.05.2018, the period for which the tax exemption is granted has also been cleared stated and fixed: it is 12 years form the date the decision on tax assistance was made and 15 years if the investment was made in the area that used to have a status of the SEZ (Dz.U. poz. 1162, 2018).

The main disadvantage is the loss of the state budget from the benefits they provide. According to the calculations of the Polish Ministry of Finance, for the whole period of twenty years after the country's accession to the European Union, the losses have been estimated at PLN 13.5 bln. (Czempas, 2013).

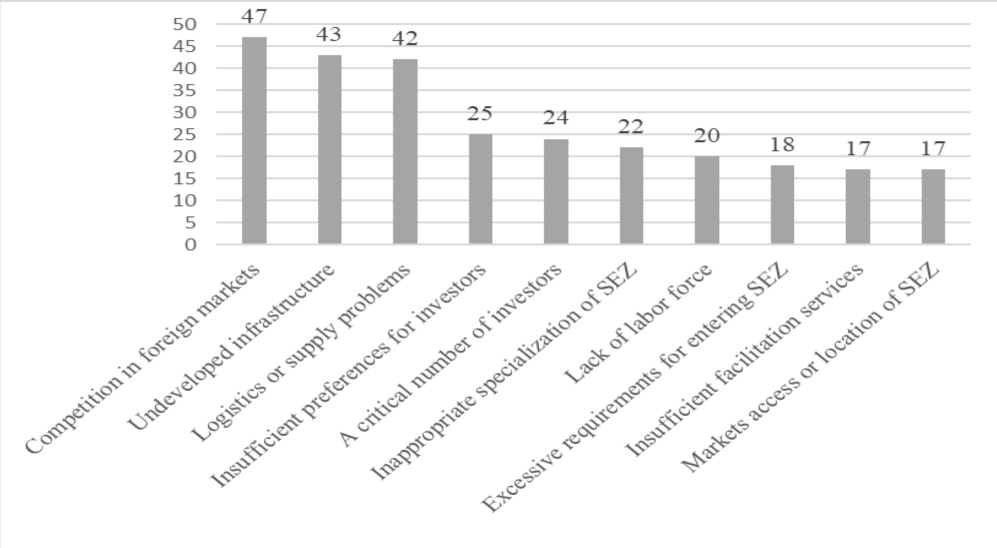
The disadvantages of SEZs as such are inherent in all countries to one degree or another, including those in which they have existed for many decades: the USA and Ireland, China and Singapore. In Poland, on the basis of constant monitoring of such shortcomings, the government tries to respond and address to them in a timely manner; First of all, in the context of improving interaction between businesses and authorities in the regions in which the zones are functioning.

5. Discussion

In the context of the noted shortcomings of Polish SEZs, the hypothesis of the research on the expediency of adapting the experience of investment-innovative development of Polish zones in Ukraine receives another important aspect of verification. In Ukraine, it is crucial to digest and adapt the relevant experience taking into account its own institutional and economic realities and differences, without trying to implement or copy it.

Adaptation of the relevant experience of Poland in Ukraine should be based on the understanding of barriers and constraining factors in the full development scale of SEZs. In the world practice, they are defined by the expert community as shown on Figure 2. This chart explains what the main barriers occurring in the SEZ activities that will have a noticeable restraining effect in the context of the post-war reconstruction of Ukraine.

Figure 2. *The main organizational and managerial barriers to the development of SEZs in the world, %*



Source: *Author's calculations based on United Nations (2019), World Investment Report 2019. Chapter IV.*

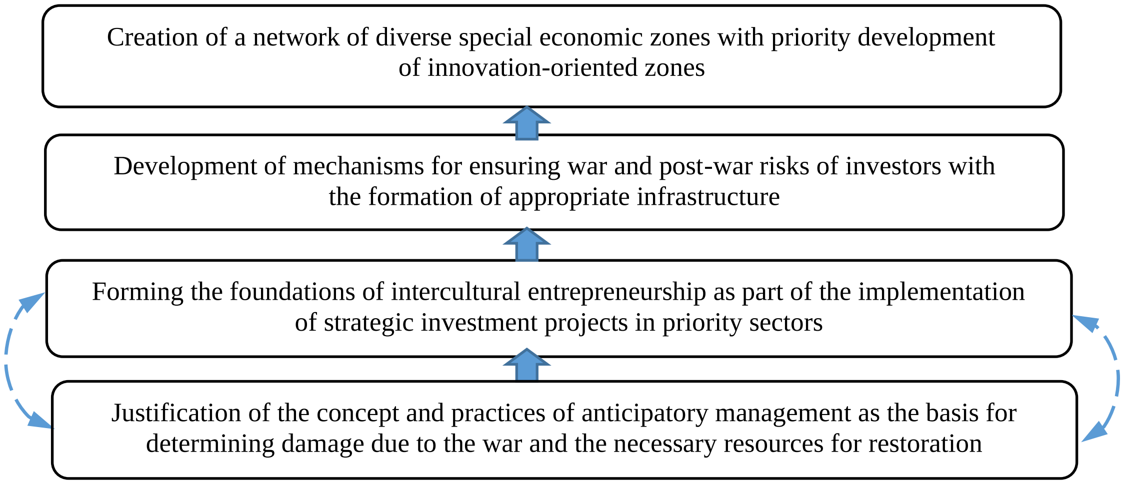
At the same time, an analysis of the previous activities of the free economic zones of Ukraine and considering the current realities of the country give reason to note that in addition to the most critical – estimated total amount of EUR 440.5 bln., required by the World Bank for the restoration of the economics (based on losses as of the end of 2023 (Plan for Ukraine Facility 2024-2027) there is a number of other barriers and limitations: labour shortage (the deficit of manpower can make up to 4.5 mln. people); and the necessity to carry out reforms of public administration and local self-government in the course of restoration.

Considering the whole totality of constraining barriers for the creation and development of the SEZs in Ukraine actualizes the problem of determining the logic (or stages) of establishing the regulatory regimes of the country's reconstruction.

Moreover, the carried-out studies give us reason to note that the effective use of SEZs necessitates the preliminary use of a number of other regimes. The general logic of the regulatory regimes proposed by the author is presented by Figure 3.

At present, it is obvious that we will definitely need to attract a great deal of external financial resources for our economic recovery. The implementation of these two stages can be carried out simultaneously (in parallel), which in Figure 3 is illustrated by dotted thin arrows. Taking into account the realities of Ukrainian context, another preliminary stage in the creation of SEZs in Ukraine, needs to be the introduction of war and post-war risks insurance system.

Figure 3. *The proposed organizational and managerial logic for creating SEZs in Ukraine in the system of regulatory regimes of state policy for post-war reconstruction*



Source: *Developed by the author.*

The systematic analysis carried out on the basis of the complex studies of the experience of the SEZs in Poland allows us to put forward the specific proposals for the identification of initial provisions for the creation of innovation-oriented zones in Ukraine. These provisions are listed below and aim at overcoming the existing restrictions and obstacles for the efficient functioning of the SEZs of Ukraine in the post-war conditions.

6. Conclusions

First: All created SEZs should operate within the single framework of a common unified economic space for the whole country without any exceptions or exclusions of privileges and restrictions of any nature in relation to separately distinguished zones, investors or countries. The SEZs of Ukraine should form a system of diverse zones that would include various types of zones (of different territory they are located in, different area they cover and sectors of economic they represent); with subzones, high-tech parks and logistics hubs integrated in this system that would be grated with additional benefits as the ones possessing the features of innovation-focused projects.

Second: It is recommended to determine the mechanisms for stimulating the creation of innovation-oriented SEZs which include but not limited to the following: exemption for 5 years from paying income tax for the enterprises in the SEZs; the enterprises operating in SEZs should be exempted for at least 5 years from customs taxes and fees on high-tech equipment imported for production and manufacturing within SEZs; fixing a zero VAT rate for SEZs enterprises that import high-tech equipment.

Third: It is important to determine the sectoral priorities for SEZ creation: energy, agriculture and industry processing agricultural products, transport, IT technologies, and green, digital and inclusive economy sectors.

Fourth: It is necessary to determine a few regional priorities for creating SEZs which is based on institutional, economic and military factors. Such prioritized territories might include but not limited to the Autonomous Republic of Crimea, Donetsk, Luhansk, Zaporizhzhia, and Kherson regions.

Fifth: Upon expiry of 5 years' period from the date of adoption of a legal regulatory act on the establishment of SEZs, it is essential to pursue a systematic approach and to further set up The Ukrainian National Investment Zone preserving at the same time all existing benefits for previously created SEZs; the duration of the functioning of the National Investment Zone should be at least 15 years, with possible extension.

The current research provides perspectives for the future studies related to the necessity of the post-war economic recovery: development and detailing the system of mechanisms and tools for the formation of the innovative-focused SEZs of Ukraine; modelling of the optimal structure of the territorial location of the SEZs based on the prior analyses of the specifics of the required restoration measures in a region and assessment of the capacities of the potential investors for each zone; drafting a list of proposals on the mutually beneficial participation of Polish companies in the reconstruction of Ukraine for the Cabinet of Ministers of Ukraine and the newly established Council for Post-War Cooperation with Ukraine in Poland (including considerations to be submitted to its regional branches).

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