

## The Cross-Sectional Analysis of Special Economic Zones in the Age of Globalisation. The Krakowska Special Economic Zone (Kraków Technology Park (Ktp)) – A Case Study

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### ABSTRACT

Over two decades ago Poland entered a path of democratic changes opening its doors to foreign capital and giving Polish investors a chance. Exactly 20 years ago a Law was passed on establishing Special Economic Zones, as it turned out, a very effective tool of supporting Polish and foreign investments. Special Economic Zones constitute an instrument that allows to attract investors and which drives the economy forward. Billiards of zlotys, thousands of workplaces, Polish and foreign, it is generally a balance of two decades of functioning of Special Economic Zones in Poland. Special zones, in which the entrepreneurs may conduct their business on preferential rules and make use of income tax exemptions generated as a result of their business activity in the zone, are spread across the whole Poland. An important element of the landscape of Polish entrepreneurship are Science and Technology Parks. Acting on the point where business and scientific and research spheres meet they constitute a diffusion tool for modern technologies, support development and create new worksites. Cooperation between a Park and Zone is a natural symbiosis between two business sectors [Rzepka A, 2015:18].

The authoresses make an attempt to find answers to the following questions:

- a) How did Special Economic Zones change in the last few years?
- b) Does the process of globalisation influence the development of Special Economic Zones?
- c) How did The Krakowska Special Economic Zone change and what factors made an impact on the changes?

**Keywords:** SEZ, Transnational Corporation, FDI

### INTRODUCTION

The purpose of creating a special economic zone is to strive for economic development of a given territory through the development of particular fields of economic activity, new technologies, an increase of the competitiveness of produced goods, the proper management of the company property, infrastructure, creating new worksites, and other related activities. The purposes of the economic zones specified in the Act confirm the legitimacy of their creation, which is reflected in the modernisation of the economy and the stimulation of its development. Because of the fact that special economic zones were perceived by the authorities as a good instrument of regional politics that attracts new investments and increases the chances for the economic development of regions, establishing such zones had to fulfil the following particular criteria [Typa M., 2003:81].

In special economic zones there is a system of tax stimulus, given based on The Act of 20 October 1994 on special economic zones, which meant to encourage domestic and foreign investors to invest in

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particular branches of industry. Under the Act of 20 October 1994, the entrepreneur is totally exempted from paying income tax for a period of 10 years and exempted from paying 50% of the tax in subsequent years to the end of the existence of the zone. Furthermore, the entrepreneur is exempted from paying property tax. Diversification in the conditions of granting the national aid for entrepreneurs who have permissions that were issued before the end of 1999 and 2000 and for entrepreneurs who were given permissions after 2000 caused that two separate groups of entrepreneurs simultaneously requested national aid but on different principles and procedures. To give an example, small and medium-sized companies that had the permissions obtained before the end of 2000 were bound by acquired rights to a tax exemption to the end of 2011, whereas medium-sized companies were bound to the end of 2010. On the contrary, large companies that had permissions issued before the end of 1999 received the maximum aid of 75% of the cost of investment, and large companies that had permissions issued in the year 2000 could receive a maximum aid of 50% of the cost of investment [Golik D., 2014:181]

The Act of 20 October 1994 on special economic zones as amended gave the legal basis for creating them. The legislator defined in the aforementioned act SEZ as a separate, uninhabited part of the country's territory where business activity may be conducted under preferential conditions defined in the Act. The special economic zone may be examined in the context of an enclave in which the countrywide regulations on business activity are not legally binding. In contrast, administrative and legal conditions are of an obligatory nature and their purpose is to refund the invested capital in a relatively short period of time. The managing body of the economic zone gives permission for activity on its territory. Conducting business activity in the administrative area of the zone without having permission carry with it serious consequences, such as no benefits in the form of income tax exemption [Hnatyszyn – Dzikowska A, M2005:33-34].

There are 14 special economic zones in Poland: Kamiennogórska, Katowicka, Kostrzyńsko-Słubicka, Krakowska, Legnicka, Łódzka, Mielecka, Pomorska, Słupska, Starachowicka, Suwalska, Tarnobrzaska, Wałbrzyska, and Warmińsko-Mazurska. On the territory of each voivodeship, there is at least one SEZ. The area of SEZ continues to expand. At the end of 2014, the area of all zones covered 11.1 thousand hectares, with a total statutory limit of the zones equalling 18 thousand hectares. The total area of economic zones in use is more than 61.6%. The biggest usage has been recorded in the following zones: Łódzka (75.1%), Suwalska (74.8%), and Krakowska (74.2%). The lowest level of usage is in the Legnicka zone (26.1%). The moment the zones were created (that is in years 1995-1997), it was assumed that they would end their activity in a period of twenty years from their establishment. However, in December 2008, the period for the functioning of all economic zones was unified and prolonged to December 2020 (Table 1).

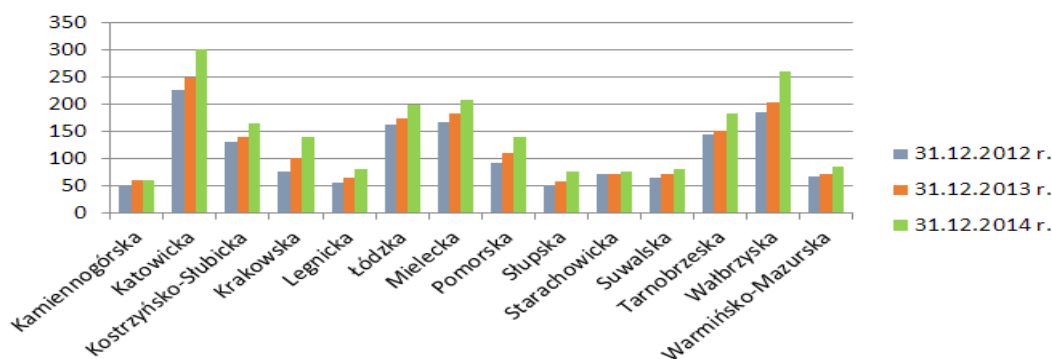
At the end of 2014, the total area of special economic zones in use was over 61.6%. Łódzka economic zone was characterized by the highest land usage (75.1%); whereas, Legnicka had the lowest (26.1%). The degree of particular zone usage depends on the number of properties sold to investors as well as the area included and excluded in a given year. Land excluded from a zone in one year could have been counted among developed land in a previous year.

The reason for their exclusion could be, for example, the loss of permission by the investor or a seizure of the land under infrastructure. It means that the degree of the development of a zone provides an easy way to assess the development of a given zone in time, and it illustrates the relationship of the developed land to the whole surface at the end of an analysed period [mg.gov.pl].

In 2014, 436 permissions were issued to conduct business activity on the territory of special economic zones, which constituted 21.2% of the total number of valid permissions. In comparison to 2013, the number of granted permissions increased by 72.3%. In 2014, the biggest number of permissions was obtained by entrepreneurs in Wałbrzyska (64), Katowicka (58), Krakowska (44), Mielecka (42), and Tarnobrzaska (39) economic zones. In five of the aforementioned zones, almost 56.7% of the permissions were issued in 2014. As in previous years, the biggest number of permissions were obtained

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by entrepreneurs in the Katowicka Zone (302) and then in the Wałbrzyska (261), Mielecka (207), Łódzka (200) and Tarnobrzaska (184) zones. The entrepreneurs who conducted business activity on the territory of the zones obtained more than 56.1% of all valid permissions. The total number of permissions issued from the beginning of the functioning of the zones to the end of 2014 equalled 3 211. Some were withdrawn, taken back, cancelled, or annulled [Raport, 2014:9-10].



**Chart1.** The number of granted permissions in the years 2012-2014.

**Source:** study based on: Ministry of Economy, *Information on the implementation of the law on special economic zones*, p.9.

According to the report, “20 years of special economic zones in Poland - a guide through SEZ,” prepared by an advisory company KPMG, the value of investment expenditures was assumed to exceed 100 milliard polish zlotys by the end of 2014, and 80 milliard zlotys in value have been lost since Poland entered the European Union. Pursuant to estimations made by the management bodies in 2014, the investment expenditures encumbered by the investors on the territory of the zones were anticipated to increase 7.5% above the previous year (2013), and amounted to 7.8 milliard zlotys .[KPMG, 2014:54]. The forecast made by KPMG has been confirmed by data published by the Ministry of Economy. In 2014, the cumulated value of investments equalled almost 102 milliard zlotys, which meant it increased over 8.8 milliard zlotys (9.5%) above the previous year.

Similar forecasts concerned the increase in the number of the employed in SEZ. At the end of 2014, the number of people employed by the investors who acted based on a permission was estimated at 287 thousand, which would be an increase of 7.7% compared to 2013. None of the 14 zones had negative dynamics of employment. Results achieved in 2013 and optimistic forecasts for the 2014 showed that, in the eyes of SEZ companies, zones remain an attractive place for locating investments. A dynamic increase in investment expenditures and employment seemed almost certain. There was a good probability that the SEZ will be an important factor that would speed up the development of the whole country and its particular regions.

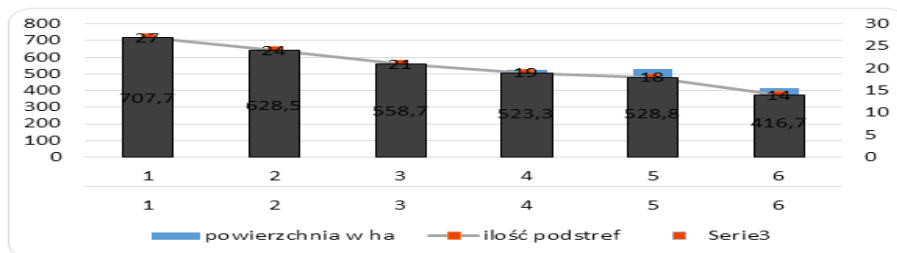
### **Case Study- The Krakowska Economic Zone - Kraków Technology Park (Ktp)**

The Krakowska Economic Zone has been established since 1997. The same year, a Centre of Advanced Technologies was created in the same year with the goal to manage the Special Economic Zone. The Centre included Kraków commune, Jagiellonian University, Kraków University of Technology, Tadeusz Sendzimir Academy of Mining and Metallurgy, and the State Treasury [KPT., 2015:7]

The Krakowska Special Economic Zone is also known as the Kraków Technology Park (KTP), and it is located in two voivodeships: Małopolskie and Podkarpackie, the area it manages. The reason why KTP was created was the need to find instruments for the support of the restructuring of the industry in this part of Poland. The strategic goals of KTP, apart from inspiring the establishment of innovative technological enterprises and making technology transfer more effective, also included the commercialisation of the scientific research results of institutions of higher education as well as research

institutions located in Kraków and initializing cooperation between industry and the academic environment.

Over time, new resolutions of the Council of Ministers expanded the range of the Krakowska Economic Zone. New land was included into the zone, so that the area it covered was larger. The fourth chart shows those changes.



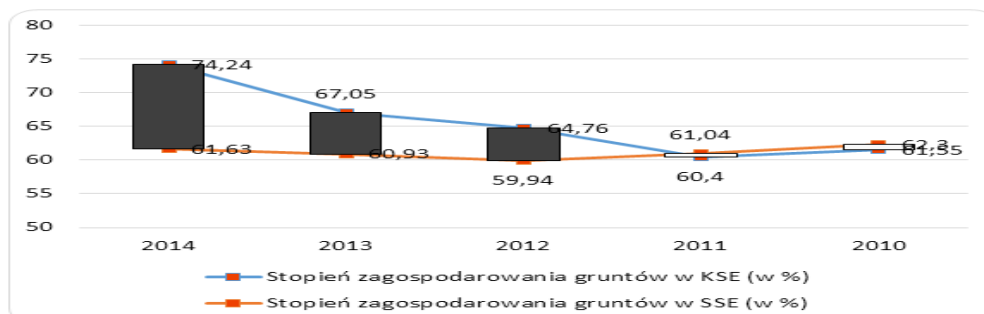
**Chart2.** The territory of the land of KEZ between 2008 and 2014

**Source:** Author’s research based on the Resolution of the Council of Ministers on the Krakowska Special Economic Zone for the years 2010 - 2014.

To assess the results of Special Economic Zone activity, the following features were examined: the land development of the zone, the number of permissions granted for conducting business activity in the territory of the zone, investment expenditures incurred, and the rate of employment. Data concerning the discussed Special Economic Zone is presented in juxtaposition with other zones that achieve the best results in terms of analysed variables.

Total tax exemption began the moment when economic zones were established in conditions that were in force at that time, i.e. when the tax rates were high, there seemed to have been a sufficient encouragement for choosing the zones as a location to start business. With the general average degree of the zone use at the end of 2014 being 61.6%, this factor was 12.6% higher for KEZ and was at the level of 74.2%. Land use was significantly higher than the average zone in years 2012-2014 at 64.7% (2012), 67% (2013), and 74.2% (2014) [Report, 2014:103]. The degree of land development in the Krakowska Special Economic Zone is shown in *Chart 2*.

At the end of 31 December 2014, the highest degree of land development was recorded in three zones: Łódzka (75.1%), Suwalska (74.8%), and Krakowska (74.2%) (*Chart 4*).

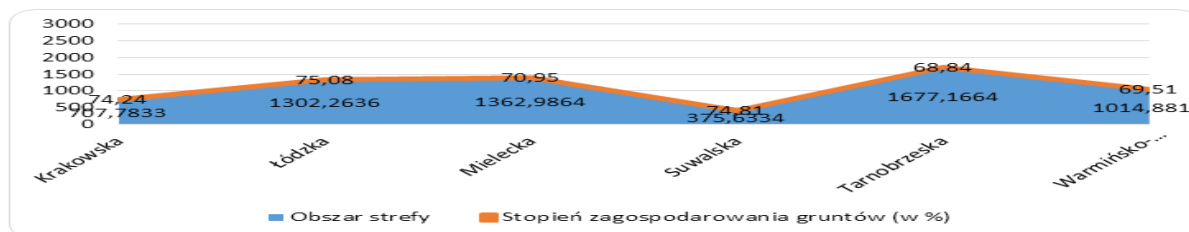


**Chart3.** The degree of land usage in KEZ compared to other zones

**Source:** Author’s research based on the Resolution of the Council of Ministers on the Krakowska Special Economic Zone for the years 2010 - 2014.

In 2014, the biggest number of permissions was obtained by entrepreneurs in the following zones: Wałbrzyska (64), Katowicka (58), Krakowska (44), Mielecka (42), and Tarnobrzaska (39). In five of the aforementioned zones, almost 56.7% of the permissions were issued in 2014. In 2013 and 2012, Katowicka, Wałbrzyska, and Krakowska Economic Zones obtained the greatest number of permissions compared to the remaining zones (Table 2).

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**Chart 4.** The area and the degree of development of particular Special Economic Zones in Poland at the end of 2014

**Source:** Author’s research based on The Ministry of Economy, “Information on the progress of the implementation of the Act on Special Economic Zones,” as of 31 December 2014.

The number of permissions obtained by entrepreneurs to conduct business activity in the Krakowska Special Economic Zone in years 2012–2014 was shaped at a higher level. In 2012, 13 permissions were issued to conduct activity, with 32 permissions in 2013, and 12 more in 2014 (44 total) [Rzepka A., 2015:98].

**Table 2.** The number of valid permissions

No	Zone	31.12.2012		31.12.2013		31.12.2014	
		Growing	Issued in 2012	Growing	Issued in 2013	Growing	Issued in 2014
1	Wałbrzyska	186	22	204	27	261	64
2	Katowicka	227	26	250	28	302	58
3	<b>Krakowska</b>	<b>77</b>	<b>13</b>	<b>101</b>	<b>32</b>	<b>140</b>	<b>44</b>

**Source:** Author’s research based on The Ministry of Economy, Information on the progress of..., p.12.

By the end of 2012 in the territory of the Krakowska Economic Zone Zone, 1 786,3 million Polish zlotys were invested by the end of 2012. Next year, there was an increase in investment expenditures compared to previous year, to the level of 1 964.4 million zlotys [Rzepka A., 2015:99]. At the end of 2014, investment expenditures from the beginning of the functioning of the zone increased to 2 362.1 million zlotys (Table 3).

**Table 3.** Increases in investment expenditures (incremental at the end of the year) in million zlotys

No.	Zone	2012	2013	2014	Share in investment expenditure in 2014 (in %)	Dynamics of employment (previous year = 100%)	
						2013/2012	2014/2013
4	Krakowska	1 786,3	1 964,4	2 362,1	2,3	110,0	120,2
	<b>Total</b>	<b>85 833,2</b>	<b>93 141,2</b>	<b>101 953,3</b>	<b>100,0</b>	<b>108,5</b>	<b>109,5</b>

**Source:** Author’s research based on The Ministry of Economy, Information on the progress of..., p.13.

As it was previously stated, in the territory of the Zone, at the end of 2014, investment expenditures from the beginning of the functioning of the zone increased to 2 362.1 million zlotys placing the Zone on the tenth place with a share in total investment expenditures at 2,3 percent.(Table 4)

**Table 4.** KEZ investment expenditures in 2014

Lp.	SSZ	2014	Share in total expenditures in 2014. (in %)
1	Katowicka	21 097,1	20,7
2	Wałbrzyska	18 619,1	18,3
3	Łódzka	12 467,9	12,2
4	Pomorska	9 064,7	8,9
5	Tarnobrzaska	7 952,4	7,8
6	Legnicka	7 134,3	7,0
7	Mielecka	6 652,8	6,5
8	Kostrzyńsko-Słubicka	5 860,3	5,7
9	Warmińsko-Mazurska	3 687,6	3,6
10	<b>Krakowska</b>	<b>2 362,1</b>	<b>2,3</b>

**Source:** Author’s research based on The Ministry of Economy, Information on the progress of..., p.13.

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Entrepreneurs who conducted business activity in the territory of special economic zones up to the end of 2014 employed 296 thousand people with 72.4% at newly established worksites, i.e. those established by the entrepreneurs as a result of the implementation of new investments after getting appropriate permissions.

The level of employment in 2012 in the territory of the Krakowska Economic Zone amounted to 9 572 employees. In 2013, in comparison with the previous year, there was an increase in the number of the employed by more than 40%, reaching the level of 16 779 people. Yet, in 2014, the rate of employment was at the level 19 792 people (Table 6). The total dynamics of employment recorded in the Krakowska Economic Zone amounted to 118.0 percent. In the analysed period of time, which is from 2012, the number of newly created worksites increased.

**Table5.** *Worksites in KEZ in years 2012-2014*

Zone	31.12.2012		31.12.2013		31.12.2014		Total dynamics of employment (previous year = 100%)	
	Total	New	Total	New	Total	New	2013/2012	2014/2013
Krakowska	9 572	6 398	16 779	7 928	19 792	9 717	175,3	118,0
<b>Total</b>	<b>247 451</b>	<b>186 287</b>	<b>266 701</b>	<b>196 125</b>	<b>295 569</b>	<b>213 939</b>	<b>107,8</b>	<b>110,</b>

**Source:** *Author’s research based on The Ministry of Economy, Information on the progress of..., p.15.*

To give an example, in the Krakowska Economic Zone, their number increased by almost 22.6%. The greatest participation in creating new worksites in the Krakowska Economic Zone was by the following companies: UBS Kraków, HSBC Service Delivery (Polska), and Luxoft Poland, whereas in the Kamieniogórska Economic Zone: TBAI Poland and DR. SCHNEIDER AUTOMOTIVE POLSKA. Entrepreneurs from Poland also took first place in terms of the origin of capital in the Krakowska Zone (with a share at the level of 38.6%, largely thanks to ComArch, Werner Kenkel Bochnia, and the Onet.pl Group).

**Table6.** *Employment in the zones in 2014*

No.	Zone	31.12.2014		
		Total	Maintained	New
1	Katowicka	54 498	13 974	40 524
2	Wałbrzyska	40 080	7 941	32 139
3	Łódzka	32 230	8 666	23 564
4	Mielecka	26 763	6 178	20 585
5	Tarnobrzaska	27 225	7 464	19 761
6	Kostrzyńsko-Słubicka	28 157	11 228	16 929
7	Pomorska	17 709	4 364	13 345
8	Legnicka	11 573	254	11 319
9	<b>Krakowska</b>	<b>19 792</b>	<b>10 075</b>	<b>9 717</b>

**Source:** *The Ministry of Economy, Information on the progress of..., p.15.*

The Krakowska Economic Zone, in terms of new worksites in 2014, placed itself at the ninth position amongst the zones in Poland (9 717) in comparison with other zones, and the highest position was obtained by Katowicka, Wałbrzyska, and Łódzka Economic Zones (Table 5).

Based on figures that have been presented and discussed here, one may come to a conclusion that the functioning of Krakowska Special Economic Zone is in accordance with expectations. The zone positively influences the support of the development of the regions on the territory of which it is located. The proof that its existence is advantageous is that the land it covers constantly is expanded with a gradual increase in the number of worksites, corresponding with an increase in the investment expenditures in years 2012–2014. It is all confirmed by the result of conducted analysis made based

on the reports published by the Ministry of Economy. The presence of Special Economic Zone in the Polish economic reality may be positively assessed. Efficiency ratios of the zones are still growing; however, their development is very slow. The presented assessment of the effects of the functioning of special economic zones fits in the wider context of discussions on the sense and efficacy of economic processes that are implemented in recent years in Poland. The role of the state in the implementation the regional policy is fundamental, but the question is whether the rules and related business privileges should still be in force on the territory of economic zones. .

## **SUMMARY**

In the most recent ranking of Global Free Zones of the Year 2014, developed by "fDi Magazine" of "Financial Times" group, four Special Economic Zones were given a recommendation: Łódzka, Katowicka, Pomorska and Wałbrzyska. It indicates that Poland is in the top three most attractive Economical Zones in Europe. A great role in the attractiveness of polish Special Economic Zones play tax exemptions. According to information provided by the Ministry of Finances, the income of companies and partnerships which manage the Economic Zones that are exempted from tax in a period of the last 15 years have exceeded 14,6 milliards of zlotys. The total national aid granted to entrepreneurs who conduct their activity in the zones amounted to next 14,4 milliards of zlotys. This was the main reason, among other things, of attracting the capital from Germany, USA, Holland, Japan and Italy to Poland.

A major role in the attractiveness of Polish Economical Zones play tax exemptions. According to information provided by the Ministry of Finances, the income of companies and partnerships which manage the Economic Zones that are exempted from tax in a period of the last 15 years have exceeded 14,6 milliards of zlotys. The total national aid granted to entrepreneurs who conduct their activity in the zones amounted to next 14,4 milliards of zlotys. This was the main reason, among other things, of attracting the capital from Germany, USA, Holland, Japan and Italy to Poland as was presented in the table above. According to a report of the Ministry of Economy each year in Special Economic Zones the automotive industry plays the leading role, next modern business services and research and development centres.

In conclusion, the size of the global foreign direct investments are growing much more rapidly than world trade or production, which in turn causes a rapid increase in the role of FDI as a “binding agent” of global economy. With increasing globalisation, FDI are increasingly used to minimize the possible adverse effects of globalisation and enhance its positive effects. Over the course of liberalization of restrictions on FDI it is important not to cause a situation where national regulations and restrictions could be replaced by a restrictions put forward by private companies [Rzepka A.,2013:80]. Those countries that fail to attract foreign investors and use them as a catalyst in the process of modernization of the domestic industry, are at greater risk of being on the verge of globalisation of the world economy.

The basic accusation against special economic zones is an interference with free competition between companies operating in the zone and outside it. A question should be answered whether the development of only particular areas of the zones would attract investments to the same extent as it attracts today. A decision about an investment is conditioned by benefits from running a particular business activity, among other things, tax exemptions. The costs of conducting an economic activity in the zone are lower than conducting it outside the zone. The limitations in granting public aid would definitely be reflected in reducing the number of worksites in the region. A high percentage of unemployment was minimized by creating special economic zones. The lack of their development would result in a smaller number of the employed and a decrease in the present number of worksites. The characteristic feature of special economic zones in Poland is the fact that the area of one zone may cover the area of a few voivodeships. Each zone is a tool that is able to greatly improve the dynamics of the development of a given region through creating new worksites or locating foreign capital. Moreover, they are a chance to overcome the economic stagnation for many local communities.

Today, it may be stated that Special Economic Zones are an instrument that serves the increase of investment attractiveness of the region. Moreover, the Zones are directly responsible for the reduction of unemployment and economical revival. After two decades of the Zones functioning one may clearly emphasize that the Zones turned out to be a driving machine of changes and modernisation of Polish economy.

The Zones are associated with huge foreign concerns, meanwhile small and medium-sized companies prevail in them. Also, contrary to stereotypes, Polish entrepreneurs are able to deal with the global challenges effectively. Almost 20% of the capital that was invested in the Zones in 2013 came from Poland, 15% of it from Germany, and 12% – from USA. The Zones are not only a place where there is a tax exemption but also of other business benefits not only for foreign investors but primarily for domestic entrepreneurs. They are an ideal supporting tool for national business in the age of globalisation.

In 2013 Polish government has reached another milestone on the road towards global business regulations prolonging the functioning of Special Economic Zones by next six years, up to 2026. Currently Polish entrepreneurs face the amendment to the Law on Special Economic Zones. In the view of experts, new regulations may contribute to attract new projects and further increase the desirability of Polish regions. Thanks to Special Economic Zones the development of business shall be faster as fast as the process of globalisation is.

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