

## INCENTIVES AND CONCESSIONS FOR INVESTORS AS PART OF PLANNING INVESTMENT ACTIVITIES IN SPECIAL ECONOMIC ZONES

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**Abstract:** Special economic zones are one of the elements of the regional policy carried out in Poland. The main purpose of their creation was to attract capital for the economic activation of selected regions. This is possible mainly due to the institutional solutions introduced, such as tax exemptions, promoting the development of selected regions of the country and, above all, creating new jobs in the local market. Polish special economic zones have been in operation for several years, which allows us to analyze the implementation of the set objectives from the perspective of economic, social and regional criteria. The article aims to evaluate Poland's special economic zones as a factor in the development of regions by taking stock of the analysis of activation and reliefs for investors. The research methodology undertaken was based on a review of the literature and an analysis of available legal acts regarding Special Economic Zones. For regional aid to effectively support the economic development of these regions, it is primarily granted to induce companies to make new investments.

**Keywords:** special economic zones, investment, incentives and concessions for investors

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### Introduction

Investment activity planning is one of the basic categories describing the condition, operation and development opportunities of all kinds of organizations, especially business entities. An analysis of the literature indicates that the concept of investment activity planning is multidimensional (Pujer, 2016). There are many ways to define and explain it. There are indicative, parametric and non-parametric methods of describing organizational and economic investment (Patusiak et al. 2016; Bilas et al., 2022). Therefore, investment policy (Guizani and Abdalkrim, 2022; Ayu et al., 2020) is one of the ways to implement structural change. Successful investment policy depends on the quality of the business environment (Belas et al., 2019), and entrepreneurial orientation of the company (Belas, Sopkova, 2016). Among the many tools over the years, Special Economic Zones (SEZs) have gained popularity around the world. They allow the implementation of state preferences indirectly, i.e. using autonomous market entities operating under competitive conditions. This instrument comes in many variants, often unique due to the institutional peculiarities

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of a country. One example of such a solution is the zones operating in Poland (Krynska, 2010). Regional development is the growth of a region's economic potential, which entails a lasting improvement in the living standards of its residents and an increase in competitiveness (Blau et al., 2020). On the other hand, in the literature, regional policy is defined as a deliberate and conscious action by the authorities to regulate part of interregional development. Privileging the zones by creating favorable conditions for the entities operating in them was also intended to take advantage of existing industrial assets and infrastructure while supporting the restructuring process of industrial centers.

### Literature Review

The concept of system can be interpreted in various ways. From this, it can be inferred that mainly the internal arrangement of coordinating elements has a special functional structure. It is also a group of movements with different characteristics and performs labor-intensive activities (Lesicki 2015). This system contains a lot of organizational norms and rules and norms related to the selected field. Basically, it is a well-ordered set of activities linked by logical relationships (Furman and Kuczynska-Chalada, 2018). A well-chosen strategy creates a company's competitive advantage in the open market. It mainly focuses on planning the distribution structure, identifying the quality and service needs of customers, determining the position and competitiveness of the company in relation to other companies, analyzing functions transferred outside the company, and improving areas that generate logistics costs.

Choosing the right strategy is considered one of the most important long-term decisions, not so much for the company but for the customers using the services. In choosing the right strategy, business operations are mainly influenced by internal and external factors. Every company strives to reduce inventory levels in its operations, using appropriate logistics strategies to maintain the necessary inventory levels (Kmecik, 2023). The fewer goods in stock, the lower the logistics costs. This phenomenon and its associated costs can be largely avoided with a well-chosen planning process. The implementation of strategies in business requires the following principles and conditions (Kuczynska-Chalada et al., 2020):

- an appropriate organizational structure is created to control the scope of tasks assigned to employees;
- Production flexibility to adapt appropriately to the market,
- Marketing, i.e., researching consumer needs and demands,
- IT, data flow processing and management,
- Good cooperation with suppliers and customers to ensure prompt delivery.

Strategies are changing radically due to changing views and perceptions of the management period and the demands of the current market situation (Wachnik, 2022). Implemented must be, first of all, a thoughtful and planned way of carrying out tasks. Such activities should be an important part of the company's current strategy. They mainly concern sourcing, storage, transportation and distribution, and

their proper coordination in time and place, resulting in better availability of products. (Romanowska and Melnarowicz, 2020). When creating an appropriate strategy, the company pays the most attention to identifying the needs of the beneficiaries. In the initial phase, customers with similar expectations of service quality are most often classified. Therefore, it is necessary to know in advance the main elements of customer service based on general feedback. Such procedures can be used to identify important service elements that lead to an increasing number of recipients. Customer service processes are guided by the goal of achieving the highest possible customer satisfaction and achieving a satisfactory sales result. Conducting such a strategy involves the company's long-term work on improving the relationship between the service provider and customers and realizing the company's previously recognized norms on the most common issue, the quality of the goods or service (Zakrzewska-Bielawska, 2018).

The implementation of this strategy yields several benefits, including enhanced customer service, improved delivery accuracy and flexibility, efficient operations, reduced material flow time, appropriate utilization of information technology tailored to the business, decreased delivery costs, increased productivity, and a competitive advantage in the market. As can be seen, the use of such measures is very beneficial, as it provides many benefits that later translate positively into productivity and efficiency (Matwiejczuk, 2019; Nuanphromsakul et al., 2022). It is also worth noting that a good strategy greatly impacts attracting customers and building their satisfaction with the services offered. Effectiveness largely depends on the qualifications of the staff and the financial condition of the company.

The establishment of special economic zones is the result of the gradual integration of the global economy. A special economic zone is the result of integration from a macro-agreement (Guangwen, 2003). Between countries carrying out international policy tasks, it ends with regional integration, which involves linking countries under common economic, social and international policies. The first separate economic zones, which adopted the typical special economic zones, focused on export activities, and entrepreneurs operating in their territory were offered basic benefits in the form of tax exemptions. Thus, it can be said that these were tax-free zones. The first such zones were established in the mid-1960s in Central America, followed by the Far East (Nazmi, 2015). The creation of special economic zones in many countries did not mean that the countries creating them would benefit from uniform zone conditions (Deventer and Imal, 2003). Moreover, the size and specifics of a zone were often determined by economic conditions alone. If a zone attracted the interest of investors, there was a high probability of enlarging its area and thus transforming it from a "small area" into a "large area" (De Jong, 2013).

Zones can be categorized into small-area and large-area zones based on their characteristics, and they can also be classified as industrial or performance-specific zones. Large-area zones include large-area territories (Cheesman, 2012). Countries with these types of zones mainly include developing countries and countries with large areas of their land. The exceptions are Liechtenstein, Monaco and Hong Kong,

where investment opportunities are strictly regulated (Lichota, 2010). Large zones usually cover the entire city and its residents. The largest group of countries (regions) are small zone countries. Zones usually cover a few to a few dozen hectares. In most cases, these are single-zone zones located in one closed economic enclave. Such zones are industrial and are not inhabited by the population. Another type of economic zones is the so-called specific-industrial zones. Selected industrial activities are carried out in such countries as France, Germany, Mexico, the USA, China, India, Korea or Taiwan. Zones include industrial support services, banking and tourism. The last type of zone is performance-specific, i.e., for a specific activity. The term zone has been used in this case as a slight exaggeration since it is possible to find a company with some rights but meets strict conditions simultaneously (Didenko et al., 2012). Examples include requirements for exports, as in Mexico, the use of advanced technology or the value of investments

### **The Impact of Special Economic Zones on The Development of Entrepreneurship**

In economic research, entrepreneurship is most often analyzed as a function of the individual entrepreneur. The term "entrepreneur" is derived from the French word "entrepreneurship," originally used in the late 15th century, although its spread in science came much later. Although entrepreneurship is a much-used term, it does not have a clear definition. Business can therefore be characterized as follows (Zaheer and Tarkman, 2017):

- The process of creating something new, such as a profit-oriented enterprise in the market,
- management method related to the efficient management of the resources at hand and the appropriate adjustment of strategies to the prevailing market conditions (Hartwell, 2018),
- a set of characteristics of an entrepreneur's behavior, such as a willingness to take risks or flexibility, among others (Ciżkowicz and Rzońca, 2021),
- Innovation, related to the implementation of a novel idea (Lin, 2018).

When talking about the effects of SEZs, their impact on the environment cannot be overlooked (Ślusarczyk and Grondys, 2019). The impact of an SEZ on the region in which it is located is not limited to the direct impact in the form of jobs created by the investor. It is difficult to express it in numbers, but it can be said that meeting the needs of the establishment and operation of a new industrial enterprise stimulates the development of all areas of economic life in the region (Kabus, 2016). New investments create additional demand for various goods and services successfully met by small companies outsourcing to larger firms. Employment in construction companies is increasing, transportation companies are expanding, demand for financial services is growing, and new jobs are being created in cooperatives. These are the so-called supply multiplier effects (Aggarwal, 2019). Benefits that stimulate the local economy are so-called income effects. They are expressed as an increase in demand for consumer goods, which results from an increase in the purchasing power

of the population. Small family businesses are being established, a wide range of accommodations is developing, and demand for educational and cultural services is growing. The impact on the various sectors of the economy is already apparent from the decision to create preferential treatment. First, there is a growing demand for surveying and planning services related to investment preparation (Piersiala and Tylec, 2017).

Exporters, who have a significant portion of business located in special economic zones, are forcing the creation of new customs and the development of transportation services. Some of the biggest beneficiaries of special economic zones are local transportation companies. The increased demand is noticeable not only in rail freight transport, which often uses closed branches, but especially in small, often one-person transport companies. To identify the effects of the zone, a special measure, the transport service entrepreneurship index, was developed for this sector. It is calculated as the number of enterprises of the first main category per 1,000 residents. Business environment institutions, i.e., companies offering banking, insurance and leasing services, also play a significant role.

These institutions often open branches near the zones to make it easier for entrepreneurs to do business (Ambroziak et al., 2020). In the age of ubiquitous information, the important role of IT services should not be forgotten. The emergence of new businesses is associated with an increase in demand for all kinds of IT services, from companies that provide computer hardware and other necessary office tools to companies that manufacture them (Cicha-Nazarczuk and Nazarczuk, 2017).

The removal of infrastructural and regulatory barriers will create a more favorable climate for new investment research. This, in turn, influences the development of technology and the transfer of know-how to the regions where the zones are established. They also positively impact the development of valuable skills (such as marketing or distribution) and the popularization of modern management techniques. Other channels for the development of human capital in special economic zones are (Civelek and Krajčik, 2022):

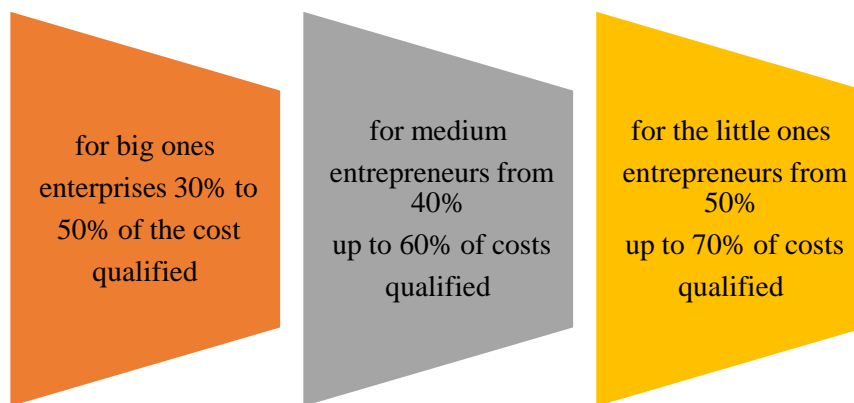
- Modernization of the local education system,
- Foreign training for employees of transnational corporations,
- The establishment of research and development institutes and teaching cooperation between companies and universities,
- Popularization of entrepreneurial attitudes among local communities.

The development of special economic zones impacts local and central budgets, although the strength and direction of this impact are debatable and depend on the tax incentives offered. A typical incentive package includes full or partial exemptions from corporate income tax, property tax and import duties. These incentives represent lost budget revenues. Budgetary revenues associated with the creation of special economic zones are mainly IT revenues but also cash tax revenues from the entry of new companies (Dorozinski, 2018). In public zones, income is also generated from maintenance fees and rental and sale of real estate. The above

revenues were compared with the costs of creating and operating special economic zones.

### Incentives and Concessions for Investors in Special Economic Zones

The most important advantage of investing in the financial sector is the possibility of taking advantage of a tax break, which involves exempting the entrepreneur from paying income tax (Slusarczyk, 2018). Currently, corporate income tax in Poland is 19% (Entrepreneur's Guide, 2023). The maximum income tax exemption amount is the value of state aid to which an entrepreneur is entitled in connection with an investment. This amount depends on the location of the investment, the size of the enterprise and the number of investment costs (fixed acquisition costs or two-year labor costs (Lewandowska, 2021). It is formulated as follows, as shown in Figure 1.



**Figure 1: Expenditure on the purchase of fixed assets**  
Source: Lewandowska, 2021

Levels of government support can be added 10% for medium-sized companies, 20% for small companies, and large investment projects (as long as eligible costs over 50 million euros). The amount of support is calculated according to the following formula (Polish Investment and Trade Agency, 2021):

$$I = R \times (\text{€}50 \text{ million} + 0.5 \times B + 0.34 \times C)$$

Where:

I - the maximum value of aid for a major investment project,

R - aid intensity for the investment location area,

B - the size of eligible costs above the equivalent of 50 million euros, not exceeding the equivalent of 100 million euros,

C - the volume of eligible costs exceeding the equivalent of €100 million.

Exceptions are made for new and post-industrial investments if certain conditions of the regional development permit are met. These conditions include: making a specified number of investments, creating a certain number of jobs within a specified period, maintaining the investment for a predetermined duration, and refraining from transferring ownership of the relevant fixed asset for five years. Additionally, the entrepreneur must record the entry in the register of fixed assets and intangible assets, adhere to the provisions of the income tax on small and medium-sized enterprises (SMEs) for three years, and demonstrate a track record of at least five years in conducting business activities related to the investment. Furthermore, the entrepreneur is required to sustain the newly created jobs for at least five years or, in the case of SMEs, for three years if the support is aimed at job creation.

The eligible costs of a new investment are the costs associated with the implementation of the investment after obtaining a permit (or two years' labor costs, if higher than the investment costs), less the tax paid on inputs to the production of goods and services and excise taxes if the allocations in Table 1 are deductible.

**Table 1. List of eligible costs**

<b>Eligible costs</b>	
↓	Purchase of land or the right of perpetual use thereof,
	purchase or manufacture in-house of fixed assets
	expansion or modernization of existing fixed assets
	Purchase of intangible assets related to obtaining
	patents, operating licenses or patented licenses of the type
	know-how and non-patented know-how, which will be
	used in the investment
	↑

**Source:** Special Economic Zones, Polish Investment Zone 2023

An entrepreneur can obtain a property tax exemption by operating in a special economic zone based on the decisions of individual local government units. Real estate tax exemptions granted by municipalities depend on capital expenditures and the creation of new jobs after meeting certain conditions, such as making prior investments.

The amount of support depends on the amount of investment or labor costs for two years. The same is for each project. In the case of investment in real estate, it is worth checking the possibility of tax exemption about the property and its size, and in the absence of it, negotiating with the local authorities.

The basis for taking advantage of the exception is that the entrepreneur has a permit to operate in a specific zone, which gives the right to benefit from state support. The competent authority to issue it is the Minister of Development and Technology. The requirements that the permit must meet are set forth in Article 16 of the Law on Special Economic Zones. In the performance of duties, they include the employment of an entrepreneur for a certain number of employees in the zone for a specified period of business activity. Investments made by the entrepreneur in the zone, the

value of which exceeds a certain amount, and notification of the date of completion of the investment.

Exceptions include, among others, income tax on individuals, legal entities and other business entities. In the case of the latter, in accordance with the provisions of the Ordinance on Corporate Income Tax or the Ordinance on Personal Income Tax. In addition, the exemption may also apply to real estate tax, which covers land, buildings and equipment used for business activities in special economic zones. The share of incentives and support are presented in Table 2.

**Table 2. Incentives and constraints for starting a business in special economic zones**

Incentives	Restrictions
Income tax exemption	Obtaining an investment permit
Developed investment plots	Minimum level of employment, investment value and equity participation
Possible exemptions from tax on real estate and certain fees (under the authority of local and regional authorities)	Repayment of aid received (with interest) if the conditions of the permit are not met
Ready-made technical infrastructure	Current fees for using the zone
Organizational and legal assistance in starting a business	Ban on relocation of production from countries European Economic Area

**Source:** Special Economic Zones, Polish Investment Zone 2023

Investors consider the most important incentive to be corporate and personal income tax exemptions from part of the activities carried out in the zone area (KPMG, 2014). The basis for calculating the exemption amount, which is the main part of the tax credit, is the value of investment costs (chosen by most investors) or two years of regular costs of hiring new employees. The exemption is granted after the start of operations when the profit is made until the amount due is used. The tax exemptions are better presented in Tables 3 and 4, which relate to the income of taxpayers doing business in special economic zones and zone management companies from 2010 to 2020.

**Table 3. Tax exemptions for individuals in special economic zones from 2010 to 2020**

Year	Personal income tax		
	Number of taxpayers	Exempt income in thousands of PLN.	Tax exemptions in thousand PLN
2010	115	223 861	70 195
2011	105	150 181	46 942
2012	107	119 548	36 915
2013	164	212 504	38 846
2014	182	134 551	39 678
2015	173	151 574	46 357



2016	136	160 521	49 416
2017	147	185 515	57 701
2018	145	184 730	57 397
2019	717	403 602	108 884
2020	983	590 750	152 465
Total	-	2 517 337	704 796

Source: Obtained from Ministry of Finance, 2020

According to data from the Ministry of Finance, in the case of personal income tax, exemptions on the basis of the Law on Special Economic Zones were granted to entities in the total amount of PLN 704,796 thousand.

**Table 4. Corporate tax exemptions in special economic zones from 2010 to 2020**

Year	Personal income tax		
	Number of taxpayers	Exempt income in thousands of PLN.	Tax exemptions in thousand PLN
2010	511	7 619 874	1 447 776
2011	535	9 383 215	1 782 811
2012	538	8 402 465	1 596 468
2013	603	11 843 653	2 250 294
2014	687	13 220 306	2 511 858
2015	763	13 237 183	2 515 065
2016	775	14 102 223	2 679 422
2017	778	13 707 132	2 603 539
2018	823	14 312 698	2 718 585
2019	978	15 501 553	2 945 295
2020	855	14 301 677	2 717 318
Total	-	135 631 979	25 768 431

Source: Obtained from Ministry of Finance, 2021

According to data from the Ministry of Finance, in the case of corporate income tax, exemptions on the basis of the Act on Special Economic Zones were granted to entities for a total amount of PLN 25,768,431

The total value of tax exemptions for entrepreneurs and zone management companies to end in the period from 2010 to 2020 amounted to PLN 5,923,962, as shown in Table 5.

**Table 5. Total value of tax exemption (in thousands)**

Year	Total value of tax exemption (in thousands)
2010	1 517 971
2011	1 829 753
2012	1 633 383
2013	2 289 140

2014	2 551 536
2015	2 561 422
2016	2 728 838
2017	2 661 240
2018	2 775 982
2019	3 054 179
2020	2 869 783
Total	5 923 962

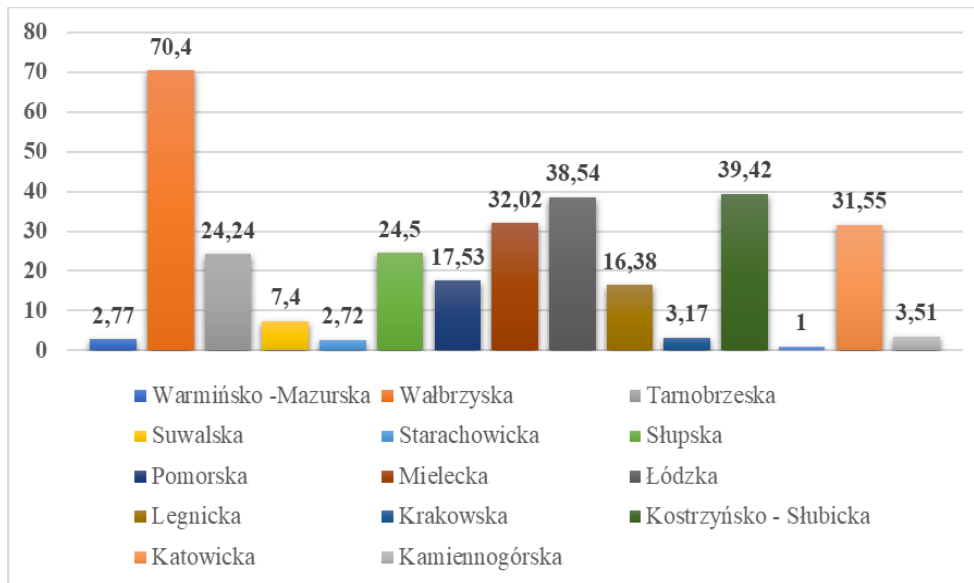
Source: Obtained from Ministry of Finance, 2021

In 2021 alone, tax exemptions totaled PLN 14.05 million, down by PLN 0.44 million compared to 2020. The largest exemptions benefited managers of the Lodz and Kostrzyn-Slubice zones. They amounted to, respectively: PLN 4.49 million and PLN 4.4 million. The Wałbrzych zone came next with an exemption equal to PLN 3.03 million. In total, these three zones accounted for almost 85.0% of the number of layoffs of all management companies (Table 6 and Figure 2).

**Table 6. Information on tax exemptions in special economic zones in 2020-2021.**

L.p.	Zone	Amount of exemption in million (PLN)	
		2020	2021
1	Warmian-Masurian	0,00	0,30
2	Wałbrzych	2,24	3,03
3	Tarnobrzeg	0,00	0,00
4	Suwalska	0,20	0,02
5	Starachowice	0,00	0,00
6	Slupsk	2,70	0,30
7	Pomeranian	0,06	0,10
8	Mielecka	0,00	0,00
9	Lodz	2,82	4,49
10	Legnica	0,08	0,00
11	Krakowska	0,00	0,91
12	Kostrzyn-Slubice	6,39	4,40
13	Katowicka	0,00	0,00
14	Kamiennogórska	0,00	0,50
	Total	14,49	14,05

Source: Obtained from Ministry of Finance, 2021



**Figure 2: Tax exemption until the end of 2021 in million (PLN)**

Source: Obtained from Ministry of Finance, 2021

Another incentive is developed investment land, which is usually attractively located, which, as a result of an acquisition, an investor can buy or rent at a favorable price. A simple comparison of the number of advantages of investing in the zone is shown in Table 7.

**Table 7. Comparison of advantages and disadvantages of investing in SEZs**

Factors	Advantages	Inconveniences
Administrative costs		-
Time-consuming and complicated procedures		-
Formal requirements		-
Property acquisition costs		-
Level of development of investment areas	+	
(Settled) legal status of the property	+	
Availability of potential sites		-
Permissible types of activities		-
Support in recruitment and training of employees	+	
Investment consulting (pre/post services)	+	
State aid	+	

Source: Dorozinski and Swierkocki, 2022

The significance of some benefits varies, as it depends on the specific investment and decision. Table 8 shows the leading investors in special economic zones as of the end of 2021. Opel and Volkswagen occupied the key position.

**Table 8. Leading investors in special economic zones**

L.p	Zone	Industry	Entrepreneur/company
1	Katowicka	Automotive (cars and engines)	Opel Manufacturing Poland sp. z o.o.
2	Walbrzych and Kostrzyn-Slubice	Automotive (cars)	Volkswagen Poznań sp. z o.o.
3	Walbrzych	Automotive (engines)	Mercedes-Benz Manufacturing Poland sp. z o.o.
4	Walbrzych	Automotive (transmissions and engines)	Toyota Motor Manufacturing Poland sp. z o.o.
5	Katowicka	Automotive (diesel engine filters)	NGK Ceramics Polska sp. z o.o.
6	Walbrzych	Production of personal care products	Essity Operations Poland sp. z o.o.
7	Pomeranian	Tire manufacturing	Bridgestone Stargard sp. z o.o.
8	Pomeranian	Paper	Mondi Świecie S.A.
9	Walbrzych	Food	Mondelez Polska Production sp. z o.o.
10	Pomeranian	Chemical	Grupa Azoty Polyolefins S.A.
11	Warmian-Masurian	Wood processing	Egger Biskupiec sp. z o.o.
12	Lodz	Glass production	Euroglas Polska sp. z o.o.
13	Tarnobrzaska	Production of electric devices (cells for electric vehicles)	LG Energy Solution Wrocław sp. z o.o.
14	Pomeranian, Tarnobrzaska and Lodz	Pharmaceutical	Zakłady Farmaceutyczne Polpharma S.A.
15	Walbrzych and Katowicka	Household appliances	Electrolux Poland sp. z o.o.

**Source:** Obtained from Ministry of Finance, 2021

Most of the projects carried out by the largest investors are located in the Lower Silesian and Silesian provinces. Eight of the 15 leading investors located their investments in these provinces. As of the end of 2021, the 15 leading investors had a total of 56 valid permits, 14 of which fell to a home appliance company. This entrepreneur works under permits from two provinces and operates in two zones. Polpharma Pharmaceutical Plant had nine permits, operating in three spheres: the Pomeranian, Łódź and Tarnobrzeg spheres. Six permits belonged to Toyota Motor Manufacturing Poland, five to NGK Ceramics Poland and four to Opel

Manufacturing Poland. Only four investors from the top 15 held a single license to operate in the area. At the end of 2021, the total investment of the top 15 investors amounted to PLN 37.9 billion, accounting for 24.9% of the total amount of investments made in the zone. The share of investments by leading investors increased by 0.6 percentage points compared to 2020. As in previous years, the top 15 are the most strongly represented. The automotive sector accounted for almost 56.4% of the investments made by the 15 leading investors.

Based on the data presented and analyzed, it can be concluded that the amount of tax preferences in the form of income tax exemption, for entrepreneurs in the area of special economic zones, in relation to the invested capital in the years under study is significant. It can provide sufficient incentives for investment in the zones in future periods. In addition, the amount of the maximum tax preference ceilings proposed to entrepreneurs, and set by the Legislature, may be satisfactory, especially since they have been reduced in relation to the beginning of the period of operation of the zones.

### **Summary**

Special Economic Zones were established in Poland to attract investors, mainly foreign ones, to the country, who, by incurring investment expenditures and creating jobs, will influence the development of the country and individual regions. Special economic zones are designed to promote the development of entrepreneurship and activation. They are an important tool in the development of regions; thanks to them, new jobs are created and the volume of production increases. The positive impact on the local economy and community is also worth mentioning. In the concept of special economic zones, we find different specific solutions and instruments for attracting investors. An investor considering investing in special economic zones can take advantage of several investment incentives, particularly structural funds and national programs for grants for investments and job creation, research and development, and other activities related to environmental protection, education or logistics.

The operation of a company in a Polish special economic zone is considered a legitimate opportunity in the country's economic policy. The economic conditions created for operation in a special economic zone represent a balance between the benefits of the investor and the benefits of society and the country. Special economic zones have met the objectives set for them in Polish conditions. As a result, the Polish economy is competitive for special (global) investors and allows domestic companies to develop faster, benefiting the state budget and causing no visible damage.

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## ZACHĘTY I ULGI DLA INWESTORÓW W RAMACH PLANOWANIA DZIAŁALNOŚCI INWESTYCYJNEJ W SPECJALNYCH STREFACH EKONOMICZNYCH

**Streszczenie:** Specjalne strefy ekonomiczne są jednym z elementów polityki regionalnej realizowanej w Polsce. Głównym celem ich powstania było przyciąganie kapitału na aktywizację gospodarczą wybranych regionów. Jest to możliwe głównie dzięki wprowadzonym rozwiązaniom instytucjonalnym, takim jak zwolnienia podatkowe, promowanie rozwoju wybranych regionów kraju, a przede wszystkim tworzenie nowych miejsc pracy na lokalnym rynku. Polskie specjalne strefy ekonomiczne funkcjonują już od kilku lat, co pozwala na analizę realizacji postawionych celów z perspektywy kryteriów ekonomicznych, społecznych i regionalnych. Celem artykułu jest ocena polskich specjalnych stref ekonomicznych jako czynnika rozwoju regionów poprzez podsumowanie analizy aktywizacji i ulg dla inwestorów. Przyjęta metodologia badań została oparta na przeglądzie literatury oraz analizie dostępnych aktów prawnych dotyczących Specjalnych Stref Ekonomicznych. Aby pomoc regionalna skutecznie wspierała rozwój gospodarczy tych regionów, udzielana jest przede wszystkim w celu skłonienia firm do nowych inwestycji.

**Słowa kluczowe:** specjalne strefy ekonomiczne, inwestycje, zachęty i ulgi dla inwestorów



## 作为经济特区规划投资活动的一部分对投资者的激励和优惠

**摘要：**经济特区是波兰实施的区域政策的组成部分之一。他们创建的主要目的是吸引资本来激活选定地区的经济。这主要是由于引入了制度解决方案，例如免税、促进该国选定地区的发展，最重要的是在当地市场创造新的就业机会。波兰经济特区已经运行了数年，这使我们能够从经济、社会和区域标准的角度分析既定目标的实施情况。本文旨在通过评估对投资者的激活和救济分析，评估波兰经济特区作为地区发展的一个因素。所采用的研究方法基于对文献的回顾和对有关经济特区的现有法律行为的分析。为了有效支持这些地区的经济发展，区域援助主要用于引导企业进行新的投资。

**关键词：**经济特区，投资，投资者奖励和优惠，