

TRENDS IN THE FUNCTIONING OF THE TRANSNATIONAL INDUSTRIAL PARKS

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Abstract. *The essence of the concept "industrial park" is determined. The peculiarities of the world experience in creation and development of industrial parks are investigated. The modern tendencies of development of industrial parks on the world arena are determined. In particular, the details of the functioning of the Sino-Belarusian industrial park "Great Stone" are detailed.*

One of the important issues of the functioning of industrial parks is disclosed - the issue of state support. Including such types of support as co-financing of investment projects, simplification of licensing procedure, etc.

The modern aspects of the development of industrial parks on the territory of Ukraine are determined. The problems that impede the functioning of perspective forms of innovation activity are investigated. There are ways to overcome existing problems.

The peculiarities of creation of international and domestic forms of organization of innovation activity are considered, which are considered on the example of the transnational industrial parks.

Proposed directions of their development in Ukraine are offered taking into account modern problems of functioning.

Keywords: *industrial park, transnational industrial park, science, business, government, organizational form of innovation, production, cooperation, law, infrastructure.*

JEL Classification: F02, L14, L53

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Introduction

In the current conditions of Ukraine's development, the priority issue is the implementation of economic policy, one of the components of which is the functioning of the innovative activity of the real sector of the economy. One such tool is a special form of organization of innovation activities, among which the industrial parks deserve special attention.

Analysis of recent researches and publications

The features of innovation, including the development of industrial parks, were covered in their scientific works by such prominent specialists as Andrianova V., Andrusova U., Asaula A., Baronova V., A. Bovina, B. Bruchko, N. Galchinskaya, Goncharova A., Dmitrieva D., Evtushina V., Egorova I., Zagvoyskaya L., Zubarevich N., Ivanova S., Kostjunina G., Lyashenko V., Moldovan O., Novikova A., Prikhodko S., Rudo K., Sanatova D., Selivanova A., Sokolenko S., V. Yakimovich and others. The problem of creating and developing new forms of innovation activity is actively explored by scientists. However, it requires a more detailed further study.

Research Methodology

The basis of the work is a systematic approach to the analysis of the development of industrial parks. In the study and substantiation of the essence of theoretical concepts, the method of scientific abstraction was used. The information base was the scientific works of domestic and foreign scientists,

economists, legal acts regulating the issues of creation and development of industrial parks, statistical data, etc.

The aim of the article is

The purpose of writing this article is to study the peculiarities of the development of industrial parks in Ukraine and their institutional and legal support.

Research results

According to the current legislation of Ukraine (the Law of Ukraine "On Industrial Parks", 2012), an industrial park is "... a territory identified by the initiator of the industrial park creation according to the town-planning documents and equipped with the appropriate infrastructure where the participants of the industrial park may perform their economic activities in the sphere of processing industry, research activities, activities in the sphere of information and telecommunication on the conditions specified by this Law and the agreement on economic activities within the boundaries of the industrial park" [1].

There are more than 20,000 of industrial park in the world today (USA - more than 400 units, Turkey - 263, Germany - more than 200, Hungary - more than 200, Vietnam - 200, Egypt - 119, Czech - about 100, Poland - more than 60, China - 54, Ukraine - 14, Belarus - 2 units) [2-5].

On the world stage, schemes for the creation of an industrial park operate: the purchase of a land plot and buildings from an existing enterprise, leasing a functioning new enterprise in its existing form or after reconstruction, development and expansion of the territory; acquisition of land and, construction of facilities for a specific enterprise under the guarantee of long-term lease, including "construction under obligations"; design and construction of industrial park, search of tenants or buyers for prepared sites and structures. The initiators of the creation of industrial parks are: state bodies for the development of the economy, management companies, owners of industrial real estate and land for industrial purposes, universities.

It is accepted to single out several models of management of industrial parks [6-7]: they function with the support of the management company (providing enterprises with territory for production location, infrastructure development and other services); they develop without a management company (enterprises that have placed production in the industrial park provide necessary services or other companies are engaged for this); one of the operating enterprises on the territory of the industrial park serves as a management company. Also of interest is the three-level management model of the Sino-Belorussian Industrial Park "Great Stone" (Republic of Belarus): the Intergovernmental Coordinating Council (coordinating body) which main function is to set strategic goals and coordinate support for the work of the Park, addressing issues requiring the participation of the governments of two parties; The administration of the industrial park (management body), the function is the operative and qualitative complex service of investors (obtaining the necessary permits, approvals and other public services) on the principle of "one window"; development company of an industrial park, which function is to build infrastructure and other facilities for business development, search for investors [8].

In the world practice, two models of state assistance in the creation and development of industrial parks are singled out - Asian (the state provides land for the implementation of the project, encourages the attraction of labor and foreign investment for the development of infrastructure) and the American (the project of creating industrial parks is financed mainly through the implementation of state and international Development programs).

One of the important issues of the functioning of industrial parks remains the issue of the state support:

- co-financing of investment projects (the investor represents a project for the construction of an enterprise on the territory of an industrial park, the state partially takes on the obligation to finance, in particular, the provision of tax benefits, direct transfer, concessional lending, etc.);

- indirect cost reduction of investors, excluding the issue of servicing the industrial park (the state provides training, accommodation of highly qualified specialists, safety of industrial facilities, partial social insurance);

- simplification of licensing procedures;

- granting of tax and customs preferences. A vivid example is the Sino-Belorussian Industrial Park "Great Stone" (Republic of Belarus). In accordance with the Decree of the President of the Republic of Belarus (2012), the following preferences for residents of the park are provided: preferential taxation under the formula "10 + 10" (exemption from all corporate taxes for 10 years from registration as a park resident and reduction of current tax rates for 50% in the next 10 years of activity in the park); the customs regime of the free customs zone that gives the right to import goods (raw materials, materials) without payment of customs duties (duties, VAT, excises) provided they are subsequently processed and exported outside the countries of the Customs Union; for employees of enterprises operating in the industrial park the rate of individual income tax is fixed and amounts to only 9%, which is 25% less than the total republican; residents of the park, as well as their employees from among foreign citizens, are exempted from paying compulsory insurance contributions from their wage fund. A part of the income of the residents of the park residents from among the citizens of Belarus, exceeding the one-time average monthly salary in the republic, is not assessed; deduction in full of the value-added tax paid on the acquisition of goods (works, services, property rights) used for the design, construction and equipping of buildings and structures in the park; release (within 5 years from the year of the gross profit of the park resident) from the profit tax on dividends accrued to the founders; permission to use foreign currency, securities and payment documents in foreign currency when making settlements between residents of the industrial park and residents of the Republic of Belarus for currency transactions aimed at the design and construction of park facilities; exemption from compensation for losses of agricultural and forestry production caused by the seizure or temporary occupation of agricultural lands and forest fund lands within the boundaries of the park, as well as from compensatory landings and compensation payments for the cost of removed, transplanted objects of the plant world, compensation payments for harmful impacts on the facilities Fauna and their habitat; Other preferences [8].

Privileged conditions in the Republic, according to the Decree of the President of the Republic of Belarus "On High-Tech Park" (June 22, 2005) are residents (exemption from taxes, fees and other mandatory payments to the republican budget, state special-purpose budgetary and extra-budgetary funds, paid with proceeds from sales, exemption from income tax, exemption from value added tax on turnover from sales, exemption from land tax for the construction period, but not more than 3 years, exemption from tax on real estate, exemption from payment of customs duties and value-added tax when importing goods to carry out activities in the IT industry, paying employee income tax at a rate of 9 percent, not included in the total annual income), as well as non-residents, especially with regard to the sale of registered Business project (exemption from taxes, fees and other obligatory payments to the national budget, state target budgetary and extra-budgetary funds, paid from sales proceeds; exemption from income tax; exemption from value added tax on turnover from sale; the payment of employee income tax at a rate of 9%) [9-10].

The state is interested in the creation of industrial parks, as they provide an opportunity: to increase investment activity in the region (access to the industrial park is limited to the minimum investment that the company must invest in the development of production, production within the industrial park automatically expands demand for products of related industries); to carry out legitimate subsidies to priority industries (the government provides subsidies in the form of budget expenditures for the development of infrastructure or exempts the enterprise from partial payment of taxes); create high-skilled jobs; to ensure economic growth in the regions of the country.

Since 2014, the Industrial Parks Register has been established in Ukraine, which includes 22 units [11-15]. It should be noted that the current situation in the sphere of creation and operation of industrial parks is characterized by the presence of barriers:

- manifestation of an acute shortage of investment resources and a deformed structure of industry in Ukraine;

- dependence on imports of raw materials, conjuncture in the external market (implementation of the national import substitution program);
- distribution within residential areas of residential and industrial areas, the removal of industrial areas outside the city limits;
- a high number of people of retirement age (40-50% of the local population);
- low incomes and tendencies to increase the poverty of the country's population;
- a narrow profile of specialization of the able-bodied population and a low level of their mobility, which leads to an increase in territorial imbalances in the labor market;
- technological backwardness, physical and moral wear of the main production assets of industrial enterprises;
- low level of entrepreneurial activity and ineffective specialization of small business;
- the crisis of communal infrastructure, unsatisfactory state of improvement of cities and road facilities, exacerbation of environmental safety problems, etc.

Despite existing barriers, the creation of so-called transnational industrial parks is an important area. According to the Law of Ukraine "On Industrial Parks" (2012), cross-border industrial park is "... created industrial park which operates under international treaties of Ukraine concluded between governments or their authorized initiators of creation" [1].

There is an experience of the functioning of transnational industrial parks. Of particular interest is the creation of such forms on the borders of Austria with the Czech Republic and Hungary - Gmünd-Česke Velenice and Heiligenkreuz-Szentgotthard. They were created even before the accession of the Czech Republic and Hungary to the European Union and continue successful functioning now. The first of these was the transnational industrial park Gmünd-Česke Velenice, with a total area of 83 hectares (33 hectares on the Austrian part, 50 hectares on the Czech side).

Subsequently, the transnational industrial park Heiligenkreuz-Szentgotthard was established, with a total area of 184 hectares (39 hectares - on the Austrian part, 145 hectares - in the Hungarian). For its operation, funds were raised from the Hungarian-Austria Cross-Border Cooperation Program (Phare), aimed at developing cross-border links, eliminating the backwardness of border regions and facilitating cross-border movement.

The creation of the Austrian, Czech and Hungarian parts of transnational industrial parks was carried out in accordance to the national legislation and state support for each of the participating countries, and their formation as cross-border functional units - on the basis of the conclusion of the relevant bilateral agreements. Thus, between Austria and the former Czechoslovakia (1990) was concluded an agreement on the establishment of transnational industrial parks. International agreements regulated a number of other aspects of their functioning, for example, the Austrian-Hungarian railway transit agreement [16].

Management of the activities of transnational industrial parks is carried out by the companies of each participating country, which operate in accordance to local (national) legislation, as well as the general monitoring body. Companies can be either private or owned by the municipal authorities of the participating countries. For example, the Czech part of a transnational industrial park is run by Hospodarsky Ltd. (65% of shares belong to the Government of Austria and 35% belong to the municipality of Česke Velenice.) The Austrian part of the park is managed by Industrial Park Austria Co., which belongs to the Government of Austria.

In these forms of innovation, favorable conditions have been created for the functioning of the companies of the participating countries. In particular, fully prepared industrial sites (electricity, gas, water, sewerage, transport network) are provided, and consultations are provided for entering the markets of Eastern, Western and Southern Europe.

An important incentive for business entities is the possibility of providing state aid in accordance with Article 87 (3) of the "Treaty establishing the European Community" [17]. For example, the provision of state aid to business entities in the Austrian part of the transnational industrial parks Gmünd-Česke Velenice is estimated at 40%, since the per capita gross domestic product is less than 60% of the average gross domestic product per capita in the European Union countries [17 -18].

The financial and economic results of the functioning of the transnational industrial parks under investigation during the first 10-15 years indicate a positive effect on stimulation:

- business activity: participants in the transnational industrial park Gmünd-Česke Velenice: 33 companies (13 in the Austrian and 20 in the Czech part of the park), and Heiligenkreuz-Szentgotthard with 49 companies (18 in the Austrian and 31 in the Hungarian part parka);
- investment activities (more than € 50 million were invested in the Gmünd-České Velence financial transnational industrial park);
- creation of new workplaces (more than 800 new jobs were created by participants of the transnational industrial park Gmünd-Česke Velenice (200 in Austria and 600 in the Czech part of the park) [17-19].

The functioning and mechanisms of state regulation of transnational industrial parks in certain border regions of the European Union positively influence the socio-economic development and international cooperation of the participating countries, namely:

- active application of the format of a transnational industrial park contributes solving regional problems of national economies to the requirements of the European Union;
- providing comprehensive support to the participants of the transnational industrial park both before and after the accession of the member countries to the common economic space of the European Union;
- territorial concentration of the transnational industrial park due to weak economic development of the territories of their location (borderline) in comparison with the EU average;
- significant stimulation of business activity, investments and solving employment problems in the territories of transnational industrial parks;
- specialization of economic entities in industrial production, logistics and communications.

Successful experience in the creation and operation of transnational industrial parks operating in developed countries of the world is expedient for applying in the course of preparation and creation of appropriate structures on the Ukrainian border with neighboring countries, including the countries of the European Union.

The economic basis for the creation of transnational industrial parks on the border territory of Ukraine with the countries of the European Union [19-21]:

- the favorable geopolitical position of Ukraine, in particular the proximity (up to 500 km) to the most important markets of Central and Western Europe, the crossing of the Eurasian transport and trade routes;
- availability of demand, development and introduction of new technologies;
- the availability of highly skilled labor resources, the manifestation of a high level of unemployment in the border regions, simplifying the system of obtaining state aid in the European Union in accordance with Article 87 of the Treaty on the Establishment of the European Community (up to 50% of the total value of the investment);
- the possibility of attracting additional funds from the European Union for the development of infrastructure in accordance with the existing cross-border cooperation programs Hungary-Slovakia-Romania-Ukraine.

The first steps to create cross-border industrial parks in Ukraine were carried out in the Transcarpathian region, in accordance to the Concept of the Establishment of Industrial (Industrial) Parks, approved by the Cabinet of Ministers of Ukraine (2006). The decision of the Transcarpathian Regional Administration, the Transcarpathian Regional Council and the Program for the Creation of Industrial Parks on the Ukrainian-EU Border are also important [22-31]:

- on the Ukrainian-Hungarian border (Dyida village, Beregovo district and Chop city, Uzhgorod district);
- the Ukrainian-Slovak border (the village of Solomonovo, Uzhgorod district);
- the Ukrainian-Romanian border (the village of Dyakovo, Vinogradovsky district).

The creation and development of transboundary industrial parks in Ukraine provides the implementation of a set of measures, namely:

- improvement of the regulatory and legal framework in the sphere of creation and development of industrial parks in accordance to the European model. In particular, the legislative

package (№№ 2554 a-d and 2555 a-d) in the part: establishing effective tax and customs incentives for residents of industrial parks (exemption from payment of income tax for 5 years and for the next 5 years, a half rate (9%) on condition that there will be reinvestment of these funds in the development of production; exemption from import duties on equipment and equipment for the arrangement and implementation of economic activities within the industrial park; installment for 5 years of payment of import value added tax for equipment and equipment for the construction of an industrial park, the implementation of economic activities within its boundaries, the possibility of obtaining fiscal incentives for real estate tax, land tax and rental payments for the use of a state or communal land plot on which an industrial park was created according to the decision of local authorities);

- during the period of decentralization reforms, the influence and responsibility of local authorities should be increased in the development of industrial parks, because their functioning in the region contributes meeting the needs of local communities in creating new high-performance jobs, updating infrastructure, attracting investments;

- the implementation of an effective policy for the development of industrial parks is possible with the simultaneous introduction of measures to significantly improve the investment climate of the regions;

- development of models for using the mechanism of public-private partnership in order to attract non-state investment resources for the development of industrial parks;

- development of a mechanism for attracting funds from international donors and credit resources for the infrastructure of industrial parks;

- development of the state program and the concept of the development of industrial parks, assistance to the entry of industrial park enterprises into foreign markets;

- strengthening the role of social responsibility and business ethics and the like.

Conclusions

Thanks to the implementation of these measures, industrial parks provide: acceleration of the process of implementation of international experience in the field of creation and development of industrial parks, taking into account national development features; attracting foreign direct investment; support for the development of small and medium-sized businesses; development of inter-industry cooperation between the participants of the industrial park and enterprises of the region, as well as representatives of small and medium-sized businesses; creation of new high-productive jobs; creation of conditions for the formation of regional innovation systems; import substitution and development of high-tech exports; cross-border cooperation in the production sector, the development of agriculture, infrastructure that contributes to the socio-economic development of border areas; introduction of the mechanism of public-private partnership with the aim of attracting non-state investment resources for the development of industrial parks; realization of the "triple helix" model (interaction of the state, science, education and business) in the process of functioning of industrial parks, etc.

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