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**ABOUT THE FACTORS FORMATION FEZs IN UKRAINE
ПРО ФАКТОРИ ФОРМУВАННЯ ВЕЗ В УКРАЇНІ**

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За останні кілька десятиліть розвиток вільних економічних зон (ВЕЗ) досягла нового рівня в світовій економіці. ВЕЗ широко використовується в багатьох країнах. Досить сказати, що на початку 90-х років налічувалося понад тисячу таких зон в світі. Практика запровадження ВЕЗ неодноразово проведених в Україні. Стаття присвячена проблемам становлення і розвитку СЕЗ в сучасному світі.

Problem statement. FEZs - areas in which owing to intriduce duty-free exemption and through other economic and organizational controls stimulated external economic activity with attraction of foreign investment in which goods are treated as objects, feartures that are outside the national customs system and therefore not subject to mandatory customs control and taxation.

Problem of recovery FEZ is currently topical and has an important place among the country's competitiveness problems at both national and global levels.

Analysis of recent studies and publications. Key of theoretical and methodological issues of improving competitiveness and creating FEZs are considered in the work of scientists: S.Shevelova, B.Rayzberh, Y.Syvachenko, V.Derhachev, I.Makogon, V.Lyashenko, A.Kravchenko, N.Smordynskaya, A.Shehovtsev who developed the theoretical and practical aspects of forming competitiveness and one of the chain its perfection - the establishment of FEZ. B.Rayzberh believes that competition - rivalry for markets products in order to obtain higher revenues, profits [3, 57]. The fair is the idea S. Sheveleva who believes that the competitiveness of the company - is its ability to maintain a strong position in the market, operating profitably, be attractive for investors, to earn a good image among consumers and various economic entity [2, 137]. However, especially in the creation of free economic relations in the tense political situation and economic instability require the development and implementation of new regulatory instruments of FEZs.

Aims of the article. The main objective of the article is to determine the factors establishing new FEZs in regions of Ukraine and the state as a whole.

Exposition of the basic research material. Study of the concept of "competitiveness" provides clarification of the nature category of "competition", as they are closely interrelated. Interpretation of the term "competition" paid enough attention to both foreign and domestic authors.

The ability of the company to participate in the competition creates a new index - the concept of competitiveness. Ukrainian scientists I.Dolzanskiy and T.Zagorna interpreted competitiveness as the ability to produce and sell products fast in enough quantity, with a high technological level of service and how to effectively manage their own and borrowed resources in a competitive market [1, 38]. One method of competitiveness is to create FEZ.

FEZs - areas in which owing to intriduce duty-free exemption and through other economic and organizational controls stimulated external economic activity with attraction of foreign investment. This is the most common interpretation of the concept of SEZ. Officially recognized definition of FEZ (or zone “free port”) is the definition of which is given in Appendix VIII to the Kyoto Convention, adopted in 1973 [8, 105].

Table 1

The definition of “competition” in different literary sources

Literary source	The definition
S.Mocherny [4, 265]	Competition – fighting between producers for more favorable conditions for the production and marketing of goods and services, the largest appropriation of profits, the mechanism of regulation of natural proportions of social production
B.Rayzberh [3, 146]	Competition (lat. Concurrentia – colliding) – competition for markets products in order to obtain higher revenues, profits and other benefits.
Economics and Law: Encyclopedic Dictionary Gabler [6, 19]	The competition – the struggle between economic entities in the market. Because the provider trying to sell the maximum benefit from the results of their work, and buyers also buy them with maximum benefit for themselfe
R.Fatkhutdinov [5, 59]	Competition – the management entity of its competitive advantage in a particular market (territory) to win or achieve other objectives in the fight against competitors

Any State, which is the formation of FEZs on its territory, determines of law the order of formation and elimination, as well as the mechanism of functioning of FEZs. This is typical for countries where FEZs designed to help increase the rate of economic growth in country, improvement of production technology, improving the sociodemographic situation.

The most important deed is the Law of Ukraine “On general principles of creation and functioning of special (free) economic zones” [7, 3]. This Law regulated goals of FEZs:

- 1) attracting foreign investment and promoting them;
- 2) activation of cooperation with foreign investors on the *entrepreneurial activities* to increase export of goods and services, supplies to the domestic market of high-quality products and services;
- 3) attracting and implementing new technologies and market methods of economic entity;
- 4) development of marketing infrastructure;
- 5) improvement of natural and human resources;
- 6) accelerating socio-economic development of Ukraine.

In Ukraine, according to the law Ukraine “On general principles of creation and functioning of special (free) economic zones” [7, 4] can be created special (free) economic zones of different functional types (fig.1).

Now SEZs are almost all industrially developed countries.

After analyzing the world, experience of FEZs should consider preconditions for establishment and operation of FEZs in Ukraine. For each country the following key assumptions are:

- 1) geographical location, its individual regions and cities (especially ports);

- 2) the level of socio-economic development of country;
- 3) availability of industrial and social infrastructure;
- 4) availability of appropriate legislation.

The most favorable for the development of general enterprise in terms of free economic zones are regions: Ukrainian Black Sea region, Transcarpathian region, Donetsk-Luhansk region. Available favorable conditions for formation the scientific and technical areas near large research and university centers – Kyiv, Kharkiv, Lviv, Odessa, Dnepropetrovsk, Donetsk.

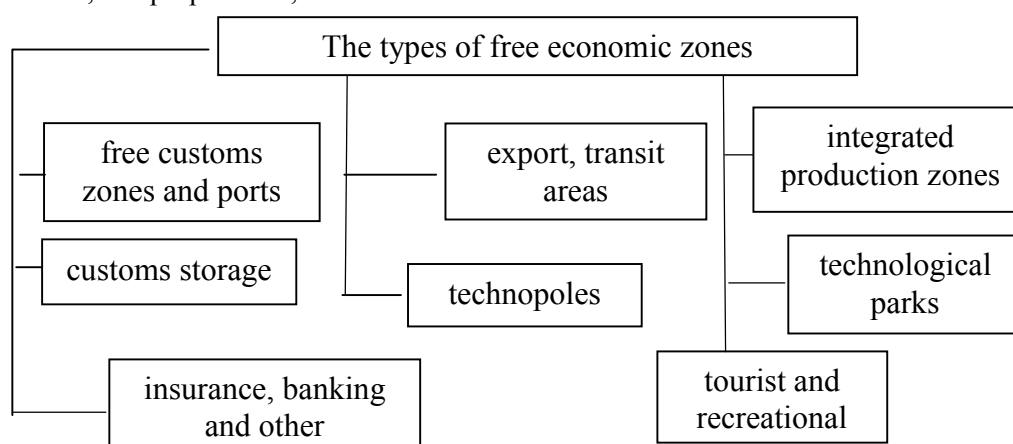


Fig. 1 The types of free economic zones

The total area covered by the regime of SEZ is 121 thousand ha or 0.2% of Ukraine. Mode FEZ covers 12 regions of Ukraine including 41 District and 58 cities.

Table 2

The list of existing economic zones in Ukraine

Name	Type	Location	Term existence (years)
Zakarpattia	Complex production, transit	The territory of Transcarpathian region covering 737.9 ha	5
Donetsk, Azov	Complex production	Donetsk-South of Donetsk area of 466 ha, «Azov»-South c. Mariupol area 314.8 ha	60
Yavoriv	Complex production, FEZ, technopark	Administrative territorial area in Truskavets	20
Kurortopolis Truskavets	Tourist-recreational	Administrative territorial area in Truskavets	20
Slavutych	Complex production	Administrative territorial area in Slavutych, Kyiv area	21
Interport Kovel	Transit, FEZ	The territory of Volyn region area	20
Mykolayiv	Complex production	Shipbuilding area city Mykolaiv and adjoining to them territories	30
Porto – franko	FEZ, transit	The territory of the Quarantine pier of Odessa sea port on the area of 32.5 ha	25
Reni	FEZ, transit	Reni seaport in the city of Reni Odessa region. Total area 94.36 ha	20

Note that the basis for the development and implementation of free economic relations in the region should be planning exemption that provided by investors at the time of realization of investment projects:

- 1) exemption from taxation income enterprise or taxation income tax on the lower rate;
- 2) exemption from taxation of investments;
- 3) exemption from payment customs taxes and taxes on import goods for implementation of investment projects;
- 4) exemption from mandatory sale of receipts in foreign currency;
- 5) exemption from payment for the land;
- 6) exemption from payment of fees to certain budgetary funds;
- 7) special order of import (export) of goods in special customs zone regime using the benefits of customs duties and value added tax.

Having regard to foreign and domestic experience necessary to use three stages of regulation: preparatory, source and structure-forming (tabl.4).

Table 3

Organizational factors creating FEZs

Stages		
Preparatory	Source	Structure – forming
1. Development of regulatory documents	1. Formation part of governing	1. Technical re-equipment industry
2. Technical-economic grounding (TEG)	2. Infrastructure creature	2. Creating the dynamic common enterprise
3. Attracting foreign partners	3. Rent public enterprise	3. Export of industrial production
4. Development financial and tax mechanism	4. Receipt tax credits	4. Stop tax credits

The first stage is drafting regulations and technical-economic grounding. After that, regulations and justification pass different examinations, determined mechanism of implementing regulations. Developed financial and tax mechanisms zone, procedure for foreign economic activity in its territory. It starts with the formation of the government.

In the second stage finally formed management structure of FEZs, distributed power to control; developed regulations that govern the relationship of FEZs management of local authorities. It creates the infrastructure area, open commercial banks, stock exchanges, and business – centers.

The third stage is completed the establishment of transport, market and production infrastructure. Implements technical re-equipment industry, 376роф.376 exporting products. In FEZs received foreign investment, actively created common enterprise. Starts useful impact of free economic zones.

World experience shows that investment in the FEZs pay off in 5-7 years. During these period maked major investments at infrastructure, deployed and mastered the basic production potential, worked economic mechanism of functioning zone.

Conclusion. The state's role in regulating the FEZs to acquire qualitatively new content in areas that enhance the competitiveness of the country. In condition up-to-date economy, its basic principles should be based on the development of market infrastructure for increasing exports of goods and services, supplies to the domestic market high-quality products and services, better use of natural and human resources and to accelerate socio-economic development of Ukraine.

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Анотація

За останні декілька десятиліть розвиток вільних економічних зон (ВЕЗ) досяг нового рівня у світовій економіці. ВЕЗ отримали широке поширення у багатьох країнах. Досить сказати, що на початку 90-х років у світі налічувалася понад тисячі таких зон. Практика введення в Україні ВЕЗ проходила неодноразово. Статтю присвячено проблемам формування і розвитку ВЕЗ в сучасних умовах. Розглянуто функціонування ВЕЗ, які сприяють підвищенню конкурентоспроможності країн у світі. Наведено фактори створення ВЕЗ, а також існуючі зони в Україні. Визначено ступінь необхідності застосування на сучасному етапі вільних економічних відносин в Україні. Розглянуто комплекс цілей створення ВЕЗ, спрямованих на залучення іноземних інвестицій.

Поліпшити вільні економічні відносини пропонується шляхом впровадження пільг, що надаються інвесторам на час реалізації інвестиційних проектів. Визначено основні етапи створення ВЕЗ, беручи до уваги вітчизняний досвід.

Зроблено висновки, що роль держави в регулюванні ВЕЗ повинна набути якісно нового змісту за напрямками, які підвищують рівень конкурентоспроможності країни. Особливо в області розвитку вільних економічних відносин в напруженій політичній ситуації та економічної нестабільності вимагають розробки і впровадження нових інструментів впровадження ВЕЗ.