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Anglojęzyczne streszczenie rozprawy doktorskiej pt. Specjalne strefy ekonomiczne oraz Polska Strefa Inwestycji jako instrumenty stymulowania rozwoju regionalnego

The Polish Investment Zone is a new instrument of regional investment aid, allowing to obtain income tax exemptions for new investments. It has only been in operation since 2018, replacing the previous state aid mechanism available in special economic zones. It is a new aid instrument, also on a global scale. It allows the use of the exemption throughout the country, with territorially differentiated conditions for applying and using the tax exemption (determined for individual counties and sometimes municipalities).

Due to the relatively short duration of the Polish Investment Zone legislation, there is a lack of academic studies covering this topic. Therefore, there was a need to expand the research perspective on this area. The issue of the Polish Investment Zone and its proper introduction into the scientific discourse also becomes important due to the very high frequency of changes in the regulations concerning it, which took place, for example, with the entry into force of the provisions of the so-called "Polish Deal", as well as due to the very divergent, relative to the regime of special economic zones, approach to the interpretation of analogous-sounding regulations by tax authorities, which directly affects the scope and value of state aid obtained by investors.

The body of literature on the subject lacks scientific publications on the functioning of the Polish Investment Zone and its impact on regional development, as well as comparative studies relating to the effectiveness of the two mentioned support instruments (special economic zones and the Polish Investment Zone). The research gap identified in this regard provided the rationale for this dissertation.

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