SPECIAL ECONOMIC AREAS, BEST PRACTICES FOR ATTRACTING INVESTMENT AND FLEXIBLE FORMS OF EMPLOYMENT. ECONOMIC IMPACT IN ALBANIA.

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ABSTRACT

Reasoning on the attractiveness of a country means to study the conditions for it to grow. The virtuous cycle triggered by foreign investment also promotes local economic actors, bringing valuable resources to domestic companies: a challenge for Europe but also for Albania.
The concept is simple: create particularly attractive areas for business, with strong tax incentives but not only; reduced and efficient bureaucracy, infrastructure resources, logistics, high specialization in key areas, by 'automotive to food, the skins, the new technologies. port areas, such as Tangier, nearby airports, such as Shannon, customs zones, urban tax-free zones: how many depends on the industry model you want to attract; create legal economic conditions favorable for the attraction of foreign investments in Albania.
As a result of the particular activities that are carried out in a special economic zone, they are well suited to the atypical case administration work: which, however, appear to be easily integrated with other forms undertaken by the workers.
They, on the one hand, cannot but contribute to improving the employment rate; and, d 'on the other hand, are to encourage -to the' effect- welfare and the consequent economic development.

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1. Introduction

Relying on the attraction of a country means studying the conditions for it to grow. The virtuous circle triggered by foreign investment also promotes local economic actors, bringing valuable resources to national businesses: a challenge for all of Europe, but above all for Albania. The concept is simple: to create particularly attractive areas for businesses, with strong tax incentives but not only; Reduced and efficient bureaucracy, infrastructure, logistics, high specialization in key areas, from automobiles to food, to skins, to new technologies. Port areas such as Tangiers,

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airport areas such as Shannon, customs zones, urban free zones, many modes depending on the industrial model that you want to attract. As a result of the special activities that are carried out in special economic zones, they are well suited to administering atypical work situations, which are, however, easily integrated with other forms of work: they can, on the one hand, To improving the employment rate; and, on the other hand, they should favor - the effect - the welfare and the consequent economic development.

2. General Economic Framework: premise

After the failure of systems governed by planned economies, to take advantage of this moment we must recognize the new dynamics that influence the development of society. The growth of emerging countries, the interconnection of markets, demographic forces and, above all, the need for infrastructure will be the factors that will most effect on future economic growth. For infrastructure alone, investments over the next eight years are expected between $ 10,000 and $ 15,000 billion. The figures for some geographic areas in particular are colossal: in the Middle East ($ 1.1 trillion in China and $ 700 billion in Saudi Arabia by 2020) but also in Eastern European countries (a total of $ 133 billion by 2013 for new EU members) in Latin America and Africa. Another factor in the game is the enormous availability of liquidity of "sovereign" funds, worth over $ 3 billion, with which countries so far exclusively active in the commodity sector will gain more influence on international markets. Businesses that want to be world-wide and operating on a multinational scale have changed their investment logic: it is no longer only important if an investment is convenient in the references of a single market, but it is crucial to assess whether this is better or less risky Compared to the many global options. The business-to-business alternative is no longer only between Business to Business or Business to Consumer, but today the big business also has the "Business to Country" model, with 360 degree benefits To be positioned in a territory rather than in another to offer products and services for which the development areas have planned very high budgets. In fact, globalization also means competition between territorial systems: a world-wide competition in which the countries that do best acquire for growing. Each country is faced with unprecedented strategic challenges that first require deciding who to become and when, and the translation of that decision into concrete actions. Whoever is responsible for a country's economic strategy is in the situation of having to answer a few questions, such as: why should an enterprise take over and why should one already exist? Why a taxpayer, a family should decide to contribute here? Why should a talent decide to work here or a student should decide to study here? Relying on a country's attractiveness means therefore to think about the optimum, practical and cultural conditions to make it grow. This is a challenge for Europe, but above all for Albania. Attracting foreign investment is important: because they favor local economic actors, bringing valuable resources that automatically increase the virtuous cycle of domestic businesses. In addition to contributing to a major part of a country's turnover as a "global leader", multinationals are an important source of "best practices" that gradually move to the entire production system; It is enough to think that on average, in Albania, labor productivity is 50% higher in foreign-owned enterprises than in domestic companies. But, above all, the presence of foreign companies on the ground strengthens the development of local skills projecting them on the global market ("Global Supply Chain"). The New Pignone case in Italy is exemplary in this regard: bought by Ge in 1994, it billed about a billion dollars: today, the turnover of what has become the headquarters of the entire Oil & Gas business group exceeds 6 billion and, thanks to Ge, an industry that was extremely localized, today exports 95% of turnover, and is the protagonist of success in further international acquisitions. What are the conditions that can allow us to replicate case history, creating situations where the country is not simply a market, but becomes a place where new technologies are developed, new technologies are developed, and attracting and growing talents? The concept is simple: create particularly attractive areas for business, with strong tax incentives but not limited to; reduced and efficient bureaucracy, infrastructure facilities, logistics, high specialization in key areas, from 'automotive to food, the skins, to new technologies. Port areas, such as Tangier, nearby airports such as Shannon, customs zones, urban zones: a lot of ways, depending on the business model that you want to attract. With a simplified expression, we could say that frank zones are at the crossroads between various European policies: customs policy, economic-social cohesion policy, fiscal policy and competition policy. The data is derived from various elements. Often, free zones are set up and used to contribute to the development of otherwise disadvantaged areas: territorial location, infrastructure or other reasons, geopolitical, climatic, demographic etc. Equally often, these forms of economic aid are far removed from taxation, contributions, subsidies, etc. And all this falls within a customs regime that can be at least twofold. In the case of free customs zones established under the 1992 and 1993 Regulations, now 524/2008, the mechanism chosen is the widely described description of the fictiojuris of placement outside the customs territory of the goods located in the free zone. If, on the other hand, the site is physically located outside the Community customs line then we can talk about real extraterritoriality, as in the case of Livigno, the Italian Champion and a portion of the waters of Lake Lugano. Ireland, Bulgaria Croatia, with a very competitive tax and public services which in some cases do not disfigure at all feel the need to create areas with additional tax benefits, to become even more competitive in a European and international scenario in which the competition is now the highest among states, if they are able to attract businesses, which by the same companies, with the latter you relocate easily going to work where it is most convenient.

3. Free Customs Zone and State Aid in the European Dimension

With a simplified expression, we can say that frank zones are at the crossroads between various European policies: customs policy, economic and social cohesion policy, fiscal policy and competition policy. The data is derived from several elements: Free zones are set up and used often to contribute to the development of otherwise disadvantaged areas: territorial location, infrastructure or other reasons, geopolitical, climatic, demographic etc. Equally often, these types of economic aid are given to these regions: tax aid, contributions, subsidies, etc. And all this falls within a customs regime that can be at least twofold. In the case of free customs zones established under the 1992 and 1993 Regulations, now 524/2008, the mechanism chosen is the widely described description of the fictiojuris of placement outside the customs territory of the goods located in the free zone. If, on the other hand, the area is physically located outside the Community customs line then we can talk about real extraterritoriality, as in the case of Livigno, a sample of Italy and a portion of Lake Lugano's waters. Each of the policies mentioned above, will retain their own facets, having each aspect: customs, economic and social cohesion, competition, a different legal basis. Consequently, it is a misleading simplification to think that a free customs zone and an area of taxation of benefit are coincidental; So it is misleading to think, for example, that free customs zones and urban free zones are the same. We have described the regime of free customs zones. State aid is, on the other hand, borne by the arts. 107 ss. TFUE. These rules are addressed directly to the Member States, in the face of possible distortions of competition not attributable to market participants but to the political, economic and administrative choices of the States themselves. Therefore, European legislation prohibits so-called "state aid", meaning any advantage granted by the public authorities to help alleviate the burdens normally imposed on the enterprise budget. Insofar as the aid is likely to interfere with trade between Member States by distorting competition, it is incompatible with the common market, subject to the derogations provided for in art. 107, paragraphs 2 and 3. The definition adopted by par. 1 of art.107 EC is deliberately broad and generic, in order not to incur excessively formal or restrictive interpretations. However, some key elements are readily available at first reading. In order to be able to talk about aid, it must be: 1) public facilities: it does not matter if it is provided directly by public bodies or private bodies, provided that the aid is financed with public resources; (2) aid is a measure facilitating direct access to certain undertakings or certain specific productions, not a general measure applicable to all undertakings; (3) the aid measure must distort or threaten to distort competition; (4) aid must be capable of affecting trade between Member States. In the presence of such requirements, Art. Article 107 EC becomes fully applicable and State aid incompatible with the common market, although not expressly prohibited. Art. 107, par. 2 identifies derogations from the general principle of non-State aid for social benefits granted to consumers if they are granted without discrimination on the basis of products origin (eg aid for the scrapping of vehicles granted to consumers and not to car manufacturers); In case of natural disasters or other exceptional occurrences; For the aid justified by the division of Germany. In these cases, the Commission only checks that the conditions of the rule are actually present. They may then be considered compatible with the common market in the light of Art. 107 para. 3: (a) aid intended to encourage the economic development of the regions where the standard of living is abnormally low or has a serious form of underemployment; (B) those intended to promote the implementation of an important project of common European interest or to remedy a serious disturbance in the economy of a Member State; (C) those intended to facilitate the development of certain activities or of certain economic regions, provided that they do not adversely affect trading conditions to an extent contrary to the common interest; Again: (d) aid intended to promote culture and heritage conservation, without affecting the conditions of trade and competition in the Community to an extent contrary to the common interest; (E) other categories of aid, determined by a Council decision, acting by a qualified majority on a proposal from the Commission. So, well-outlined, the relationship between economic-social cohesion policy and competition policy: the former must not be prejudiced by the second. And the aid is considered to be compatible with the common market only if it actually compensates for a competitive disadvantage that the recipient enterprise accuses as a result of its geographical location. At this point, it is easier to answer a frequently asked question: is there any possible creation of a free customs zone in Albania that could lead to additional forms of taxation of benefit to Albanian workers? In the light of the foregoing, the answer is relatively easy: the establishment of a free customs zone within the meaning of European law does not in itself entail the removal of State aid since the same taxation rule , For taxes such as VAT, which require the territoriality of the economic operation, excludes them from being applicable to goods allegedly placed outside the European customs line. No tax rebate therefore, the tax simply does not apply. However, keep in mind that the EU's own revenues are made up of 10.7% by VAT and 11.8% by customs duties and that, consequently, the Commission does not see good decisions which, however, involve significant Impacts on their own revenue.

4. Europe, differentiated tax and "harmful tax competition"

The prestigious Association of Southern Studies Svimez includes among the most significant disadvantages of SOUTH: "... the impossibility to compete on the level of general taxation with the other depressed areas of the European Union, especially in the East, which offer lasting and decisive fiscal conditions more favorable. The European Union's opposition to the adoption of differentiated taxation within a single country, in a single currency regime in which states and regions are placed on the same plane, no longer has reason to be." Svimez highlights a paradox. In the European single market of 500 million people are subject to very different fiscal taxation, but the tax burden is not available to all: it can be used by a state but not by a region, even if it is in a disadvantaged state. This is confirmed in the 2012 Final Report of the EU Commission on "Effective Levels of Taxation", which describes, in more than two thousand pages of analysis, conclusions and recommendations, a persistent very differentiated situation within the EU. The rate of corporation tax varies from 10% in Bulgaria, 12.5% in Ireland, 15% in the Baltic countries, 31.3% in Italy, 31% in Germany, etc. The actual effective tax rate (the most significant) ranges from Bulgaria's 9% to 25% in Italy and the UK, with a substantial group of countries below 15% or just over 15%. The scissor widenes or shrinks depending on the case, but it always remains very wide. A country's tax system, although not a decisive factor, has a significant impact on the allocation of investment in businesses. A recent survey by the American Chamber of Commerce in Italy concludes that US investors estimate that our country has a "strong competitive disadvantage" (58% of respondents) and a "competitive disadvantage" (30% of respondents) in relation to Other European countries. The same interviewees also give an even worse judgment on the efficiency and competence of public institutions while recognizing a strong innovative capacity of businesses. The deficit is in the public system, the tax is an essential component. Everything intuitively worsens if it narrows the focus to the Mezzogiorno. It should be remembered that Italy is at the bottom of the OECD countries' ranking as regards the ability to attract direct investment. And only US investments abroad amount to 4155 billion dollars, of which 55% in the EU (2011 data). In fact, many market failures and unfair competition come from heavily differentiated tax regimes that insist on the same market. An OECD study of 1998 had detected it on a worldwide scale: harmful tax competition is an emerging global problem. The Council and the Commission have thus promoted time to resolve at least part of the problem, but the various attempts are all wrecked so much that the tax regulation in Europe is now considered an endless saga. More recently, however, the Commission has fallen with little prospect of success on the objective of taxing companies on a Common Consolidated Corporate Tax Base (CCCTB), ie a set of rules that multinational companies operate in more European countries would use to calculate taxes. It would thus be a single taxation system which, however, does not alter the 28 internal tax systems in the EU and expressly states that: *"... Member States would retain full sovereignty in shaping their own rate of corporation tax."* Additionally, in the long and complex process of building the EU, the Community institutions did not want to / could include effective harmonization of tax systems, as this is one of the most intimately linked to the sovereignty of individual Member States. But this did not preclude the then European Economic Community from immediately putting the problem on the carpet by launching studies, surveys, timid proposals, often alternating signs. In this slump, the independent expert group commissioned by the European Commission in 1992 and chaired by O. Ruding had ruled out that fiscal competition could actually influence investment location choices. At most, it was said that tax asymmetries could have determined the type and methods of allocating profits within corporate groups (dividends, interests, transfer pricing), generating revenue problems to certain Member States. Nevertheless, the Ruding Report of 1992 recognized the adverse effects on the tax distortion market and, without proposing impossible or even desirable harmonization, recommended: (a) the elimination of discrimination and distortions that hinder investments and shareholdings in several countries; (B) a minimum level of corporate tax rate for all Member States (30% recommended) and common rules for the establishment of the minimum tax base; C) full transparency on incentives. And in 2001, the European Commission came back on the issue, highlighting the aim of "fighting harmful tax competition". It noted that only small progress had been made in the implementation of the Ruding Report and that the evolution in progress (single market, euro, inclusion of many new countries in the Union) made investments tendentially more sensitive to fiscal rules. The Commission report therefore concluded that *"... there are significant potential benefits ... in providing companies with a common consolidated tax base for their activities in the EU."* It shall therefore recommended the implementation warning that *"... the domestic tax rate is an important factor in determining the effective taxation and it is clear that (determination) of a common tax base without further intervention, automatically accentuate in practice."* To say, reform has become even more decisive for the sovereign taxation rate of individual states. In short, the issue of tax competition, inherent in the process of aggregating multiple national sovereigntys in the EU, remains unresolved and, in truth, it has not been univocally treated either by economic theory. If, in fact, some states, by reducing the tax on production factors (especially those with more mobility), can attract investment to the detriment of states with higher tax burdens, it is also true that the latter, in response to the outflow of Production, tend to be also encouraged to lower their rates, thus triggering a downward trend in tax rates. This, according to some, would result in an inefficient long-term equilibrium, as the tax burden would fall too high. According to others, as already mentioned, the balance could produce efficient results as it would push governments to pursue collective well-being with the least waste of public resources. The fact is that some states that, with less territorial and demographic dimensions, can contain more public spending, do not benefit from tax coordination and remain free riders unless they find compensation mechanisms. In addition, many states are reluctant to harmonize fiscal legislation or devolve tax sovereignty at a higher government level. But in the absence of central coordination, it is almost impossible to counteract the phenomenon of harmful tax competition. This also explains the presence of so-called tax havens. The European Court of Justice has also intervened, stating that the tax system is a legitimate parameter, like the others, in the choice of location of an enterprise. It is therefore very realistic to imagine that there will be no follow-up in the future, even in the future, of the Ruding Report's recommendation that it has set a minimum tax rate for companies in all EU countries. It is not by chance that Ireland has not adhered to the Troika's request to change its corporate taxation upward. The problem is that, despite some recent correction by the Court of Justice, it is even risky to be exaggerated by the European rules on state aid. In fact, at a very differentiated level of taxation rules, even more detrimental appears to be the orientation to consider as unlawful aid any possible tax-benefit measures adopted on a territorial basis. As a selective aid, and therefore as incompatible with the Treaties, the EU considers the tax cut on a regional basis. The Sardinian and the Lombard companies must therefore have the same tax treatment as punitive penalties for the Commission. For the EU, there is no alteration of the market for the comparison of taxable weapons of an Italian company and of an Irish or Bulgarian company on the same market. This is a situation of clearly asymmetrical tax asymmetry and to overcome. For this reason, the D'Alema Government attempted to introduce regional tax flexibility on the Lisbon European Council of March 2000 defining the European growth strategy. "... It is not reasonable (the Premier said) that Community rules impose fiscal and contributory policies Identical in regions with so different unemployment rates as between the North and the South of Italy. " At the end of such statements, the Italian government gained some principle recognition but no concrete outcomes. Today, the Court of Justice has allowed a legal space for tax decisions on a regional basis to the extent that they respect the criteria of institutional, procedural and economic autonomy. These judgments have been widely appreciated, as they open a large gap in the rigid European Commission wall towards any form of differentiated tax on a regional basis.

5. The case of Ireland

Ireland is a comparable country, by population and size, with areas of the South and with Albania itself. Even the economic and social situation of thirty, forty years ago could be said to be largely comparable, while it was very different - we know the economic performance over the past two decades. Here is the interest and usefulness of the case study in Ireland. In 1989, the per capita domestic product of the Republic of Ireland was 69% of the EU average; In 1997 it reached parity; In 2011 it was about 130%. True, the Celtic tiger has known, in recent years, the crisis and humiliation of the rescue plan. But this does not erase the steady and accelerated progress of the Irish economy in the convergence and overtaking process of the EU average: the opposite of what has been happening in the Mezzogiorno that, after decades of growth and convergence, lies today in full stagnation , Diverging from the EU average. The data is impetuous. Made 100 per capita GDP - with the same purchasing power of the European Union - ,the Mezzogiorno recorded 80 in 1995 and 69 in 2008. In the following years the evolution has further worsened. Irresistibly Irish success is often attributed to miraculous recipes, low tax, france, etc. There is no doubt that the first modern French industrial zone established in Shannon in 1959 and the favorable tax regime have contributed to the takeoff of Ireland, remarkably well-known, as we shall see. But there is also much more. Success is, however, due to policies for effective and long-lasting development, including foreign policy. In a now dated but always instructive report prepared for the Budget Committee of the Italian Chamber of Deputies, a leading European research institute in fact explained the Irish boom in this way: *"the combination of favorable conditions for investments and attraction of capital with education strategies Agreements with the social partners for wage control and the intervention of the European Structural Funds have given rise to a record expansion in the economy and the creation of substantial employment. "* The approach adopted has been characterized by flexibility and pragmatism and the ability to adapt by monitoring the situation and by calibrating the necessary policies. Exhausted development potential as a low-cost manufacturing site, Ireland has become a country capable of training highly specialized engineers and scientific researchers to become a world-renowned innovation center. The objective of attracting foreign direct investment (FDI) was to combine with the promotion of local industry, converging fiscal policies, infrastructures, training and deregulation, but also distinct tools (incentives, advisory, information) put in Field with effectiveness. Ireland is today, in the world, one of the most intensive foreign direct investment economies, pursued with the choice of courageous and determined development policies, aware of the benefits of participation in European institutions, access to markets And globalization, if you want to be competitive. It has been made by orienting foreign policy also towards economic goals. As a "small" export economy, Ireland has relied on the evolution of the international context towards a global free trade environment and has made consistent choices. It joined the European Community, withdrew from the pound for the European Monetary System (EMS), adopted the euro, concluded major bilateral agreements with the United States. Each of these stages (see access in 1973 to the EEC, accession to the EMU) is marked by a renewed boom in investment. Success did not come by chance but is the result of a long and constant work. The IDA (Industrial Development Authority) government, which has been responsible for the program for attracting foreign investment, has been operating overseas in 1960 in London, Paris, Cologne, New York, San Francisco, and Chicago. Today, IDA has at least 32 foreign missions. Over time, it has closed those who have exhausted their potential and has opened up new ones in the most dynamic areas of the world. A Carthusian job: every two or three investments made, one hundred and more investors were interviewed. Another competitive leverage: the tax credit, accredited as the "unique and essentialfoundationstone" of the Irish boom. Indeed, the rate of corporation tax is 12.50%. It is a low, transparent, stable taxation. Low because it is among the most modest in the world. IDA performs it as such in institutional marketing for attracting investment. Transparent because nominal taxation does not differ significantly from what actually paid by businesses, discounted other taxes including local ones, ie around 14%. Stable over time as evidenced by just marginal changes over the course of half a century. The importance attached by the Irish Government to the competitive tax has proved to be crucial decisions. When, for example, equal to 12 in 1996 to meet the no longer avoidable EU request, the Government had to decide the end of tax arrangements between territories, it introduced a tax rate for all sectors and for all territories, , 50%. In the Zona Franca Shannon was 10%, as in the International Financial Service Center (IFSC) in Dublin. Having to give more favorable tax rates, Ireland has thereby ensured the continuity of the same up to the satisfaction of all commitments undertaken with investors, local public administration reliability demonstration. More recently, the Government has always refused to increasing the fiscal regime, as requested by the IMF and the EU institutions in the trading of the rescue loan (bailout 2010) of banks and public finance. It chose instead to launch reassuring messages to investors, on the will of the country not to affect that pillar. In conclusion, Ireland access to a market of 500 million citizens, with a tax for companies exceptionally competitive. Identical situation occurs in other EU countries. In this scenario, it is clear that particularly disadvantaged are especially Italian weak areas such as the South, where similar industrial and fiscal policies are missed.

6. The Shannon Free Zone

Shannon is considered the first modern industrial free zone. Tax experiences of existing customs free zones Panamanian, US and Hamburg, an evolution of the duty free regime established in the local airport since 1947 and as part of a recovery program of the airport; hub of the transatlantic traffic beset by structural changes of air transport services in the post-jet, since 1959 is fully operational. The goal is the attraction of international capital for investment in manufacturing and in services. The brochure sent to potential US investors in 1958, reads: *"For merchants, and manufacturers who seek American base in Europe, Shannon is the perfect place. ... It helps you to jump over the wall taxes, regulations, costs ... and other impediments that make it difficult to do business in Europe, from America. "* A very clear message: even before the tax authorities, the emphasis is on bureaucracy and on the ease of doing business. The initial module of just three hectares. Saturated by 1962, it has expanded to 100 acres, more than 40 hectares. Gradually widens to the existing 600 acres, 250 hectares and over the next two decades is expected to expand further. Success is not determined by the initial size, very modest, but the strength of the project and the deputy team to its implementation. The story of the Shannon Free Zone is told in a book by Brian Callanan frequently cited in the literature. It is a book that teaches a lot about the local development policies. Besides customs advantages, Shannon provides an exemption for 25 years, from paying taxes on profits made from exports. The integrated range of business services is constantly enhanced. Industrial relations are clear in imposing respect for the rights and above all prevent conflicts. Relations between the parties involved are very informal and geared to problem solving. The success of the Shannon Free Zone is recognized, indisputable, suffice some data: in 1968 already employs 3,942 workers. Field research announce important spin-off. And a 1985 research records that 28 manufacturing companies among its managers people from a manufacture of hi-tech products located in Shannon. Exports from the Free Zone that is in 1969, 24% of total Irish exports. The surplus of exports over import, is 78 million pounds in the first five years of the sixties to grow up to 962 million pounds in the second five years of the eighties (constant 1990 prices). For every pound spent on infrastructure and incentives, there is a benefit of zero, or even negative in the first five years; gradually the benefit grows at the end of the eighties for every pound the benefit cumulatively spending is about 22 pounds. The benefits are clear and consistent but for them it took time and hard work, done consistently. Currently in Shannon are located more than 100 companies in seven business sectors. In more than fifty years since its foundation, Shannon continues to attract investors and organizes itself for the future. The agency Shannon Development has launched a new Master Plan projected over the next twenty years. The goal is that Shannon remains a "must see" place to be seen and evaluated by those who wish to make an investment in Europe. Two key concepts driving the new Master Plan, competitiveness and sustainability. Doing business in competitive conditions and in a state of the art location in the world for environmental sustainability solutions is obviously appealing. The lesson is clear, to keep up with the times need innovative and complex solutions; not just the IRS, the rest now conformed to that ordinarily force in Ireland. In the following period to join the EU, Dublin has been able to use the spaces of the Treaties to give rise to the International Financial Services Center in Dublin, aimed attraction of international finance capital. It should be said that the reputation of the Center has often been questioned by the most authoritative international financial press, which he classified as a tax haven for capital ambiguous. The development of the offshore financial center has been aided, again, by taxation of favor, 10%. Interestingly, this reduced tax has been classified as State aid by the Commission and has been approved as such. The IFSC was thus born in the legal area of State aid. We reiterate therefore the concept of the EU Treaties provide spaces that Ireland, unlike Italy, has profitably used.

7. The Special Economic Zones (SEZs) in Poland

The current Vice-president of the European Parliament, Gianni Pittella also proposes measures for the growth of the South, the creation of "Special Economic Zones on the Polish model" in major industrial crisis areas. The proposal concerns an instrument in that area central Europe has produced good results. the Association SVIMEZ in the ratio in 2013, advancing a similar request. But what are the Polish SEZs? They are areas that attract investors for the quality of infrastructure, the availability of professionalized workers, and a set of incentives tax in the form of tax exemption on profits and tax exemption on the property within a certain preset limit. Poland decided in 1994 the creation of 14 special economic zones, the first became operational in 1995. Establish originally for a period of twenty years, they have been extended prior to 2020 and recently until 2026. Each of the SEZs are run by sogge cts, or other agencies, specifically dedicated to it. At the end of 2014 the SEZs already employ about 250,000 workers, up by as much 40 thousand units compared to 2008, as saying that over the years the international economic crisis, persists in these areas sustained expansion. In areas, it extended to a total of over 15 thousand hectares and already occupied 60%, for settlement permits to about 1,500 companies that cover the areas of manufacturing and high technologies have been released. The cumulative investment to 2012 are estimated at 23.3 billion dollars. According to KPMG, the Polish SEZs are the most competitive among the Special Economic Zones and Free Zones located in Central Europe. It is the interest of investors constant over time (an average of 100 new permits per year) to have prompted the Polish government to extend for a further six years, the term of the particularly convenient regime of Special Zone. It matters that the prospect of a long period of time the food tax breaks for new investment flows. Is easy to understand the disappointment expressed by SVIMEZ in its latest report, in finding such powerful tools are made available in certain European territories for development policies while the South little Italian programming.

8. Technological areas of economic development in Albania

The technological areas and economic development include any economic activity subject to the laws in force with the exception of activities that damage the environment and in general the country's national wealth: those activities may be carried out by Albanian or foreign citizens (natural or legal persons) , after obtaining the relevant licenses issued by the administration of the economic zone. According to the law n.54 / 2015 "Amendments to the law n.9789 of 19 July 2007 on the establishment and functioning of economic zones" the terms "free zones" or "industrial parks" have been replaced with the term "technological areas and economic development". In fact, the "technological areas and economic development" (ZTSE) are defined as a separate territory, consisting of a defined area of land or building or other type of property, developed on the basis of a general infrastructure and fitted with floor required for production, industrial development, trade, services, forming part of the customs territory of the Republic of Albania but differs from this territory for tax and customs arrangements. The above "Zone Technological and Economic Development" (ZTSE) can be constructed, administered and managed by the State or by any legal entity, including any legal entity in possession of licenses, foreign or domestic law, that constitutes, administers and monitors operation of the technological and economic development of the area, in accordance with the provisions of this law, and the

other acts of law and to the secondary sources for its application ("Manager"). The ZTSE are proclaimed as such by decision of the Council of Ministers, on proposal of the minister responsible for the economy. The selection of the ZTSE manager (in the case of participation of the state) is performed according to the criteria and procedures laid down by Council of Ministers Decision # 64 of 22 July 2015. Within the ZTSE can exercise their economic activities all natural or legal persons concerned ("Operators"), including foreign natural and legal persons, also be considered. Legislation concerning ZTSE is very favorable for investments and offers concrete tangible incentives for businesses:
> The operator or operators are entitled to deduct 50% from profit, for the first five years of the start of their activities in the area;
> 20% of annual capital expenditures are recognized to the manager that invests in the area as deductible expenses, within three years from the date of commencement of works or the operator that invests in the area, within three years from the start of the economic activity in the area, regardless of depreciation, for a term of two years;
> The provision of Albanian origin goods for placement in the area is considered as a supply for export at zero interest rate, in accordance with the law for the value added tax and customs legislation, for the constructions made in this area, according the manager of the project are exempt from the tax on real estate for a period of five years;
> Managers or operators in the area are exempt from the tax on the transfer of real property title;
> The amounts paid by the employer to the employee in respect of pay and social security contributions are deducted 150% of their value during the first year of operation, while in subsequent years, additional sums from the first year of operation, paid by the employer to the employee they are deducted 150% of their value, the profit tax purposes. The Albanian government, however, has recently announced its interest in the development of ZTSE Koplik (Malësi e Madhe) and Spitale (Durres).

9. Employment contracts in ZTSE

As a consequence of the particular occupational activities that are carried out in a free zone, well it fits the administration of atypical case of subordinate work; which, however, it appears to be easily integrated with other forms of work undertaken by the workers. They, on the one hand, can only contribute to the improvement in the employment rate in the country; and, on the other hand, they should be to encourage -to the 'effect- well-being and the subsequent economic development. In this sense, in addition to specialized forms of work, it is easy to think of an increase in the basic work activities thanks to the 'application of the latest dictates with regard to employment policy. Think of three types which, more than others, are based on the concepts of flexibility, such as part-time, work at term and intermittent work. Moreover, Albania is art. 137 of the labor code, through the provision of codatorialità, that lends itself to foreshadow the relationship of administration, providing the possibility of making available to the worker at a different employer. Everything is integrated with the reference to the effectiveness of work contracts abroad, in practice and under certain conditions, may continue to have value in Albania (according to art. 3 of the code).

Conclusions

As shown, taking into account the economic, the Albanian tax burden low, the flexibility of labor contracts, could be a viable premise because the investment attraction models, already put into practice by other countries, can promote economic development, technology and culture of the Republic of Albania.

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