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STATE SUPPORT FOR INDUSTRIAL AND ECO-INDUSTRIAL PARKS IN UKRAINE.

State support for industrial (IP) and eco-industrial parks (EIP) may be provided at the expense of the state and local budgets and from other sources not prohibited by law. The Ministry of Economy, Environment and Agriculture of Ukraine (Ministry of Economy), local state administrations, executive bodies of relevant local councils may submit proposals to the draft State Budget of Ukraine and draft decisions of relevant local budgets on financial support for IPs. Also, loans, targeted financing on a non-repayable basis for equipping IPs may be provided to IP management companies and IP initiators at the expense of state budget funds¹. However, such norms are more of a recommendatory rather than mandatory nature, mainly due to the lack of state budget funds. State support at the expense of local budgets is carried out in accordance with decisions of local councils on the local budget. In practice, local budgets mainly finance the preparation of project documentation, land allocation, infrastructure and other measures necessary for the creation and operation of IPs. Tax benefits include exemption from income tax for 10 years (for participants of IPs who carry out permissible activities). Also, exemption from import duty and VAT on new equipment imported for work in the park. A reduction in land tax or rent is possible. Infrastructure support is provided through partial or full financing of the construction of engineering and transport infrastructure (electricity, water, gas supply, roads, etc.) from the state or local budget. Connection to networks (for example, through a support program from the Ministry of Economy or Ukrinvest). Financial support is provided through compensation of interest rates on loans for participants of IPs. State subsidies are provided for the purchase of equipment, construction or modernization of production facilities. Development grants are provided, including as part of international technical assistance².

The state supports the development of industrial parks through the "Made in Ukraine" program. Park participants are entitled to benefits, VAT exemption on equipment imports, a 10-year exemption from income tax on reinvestment, as well as reduced rates on land and real estate³.

In 2024, a decision was made to allocate state support to 15 industrial parks in the amount of over UAH 1.128 billion, which will allow the implementation of 34 industrial infrastructure development projects. These funds are spent on three items⁴:

- Construction of networks and infrastructure of industrial parks (up to UAH 150 million per industrial park);
- Compensation for costs of designing and obtaining technical specifications for networks and infrastructure;
- Compensation for interest on loans taken for the development or construction of industrial parks.

The procedure for providing state incentives provides for the provision of funds to initiators of the creation or management companies of industrial parks for the arrangement or construction of engineering and transport infrastructure, as well as partial reimbursement of the cost of connection to electrical networks..

References

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2. Shevchuk H., Клещов А., Тульчинська С. Digitalisation of the Ukrainian industrial parks sector // *Економічний вісник НТУУ «Київський політехнічний інститут»*. 2024. № 30. URL: <https://ev.fmm.kpi.ua/article/view/314274/305156..>