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"BORDERS ARE SCARS OF HISTORY". SELECTED LEGAL AND ECONOMIC ASPECTS OF CROSS-BORDER COOPERATION AT THE POLISH-LITHUANIAN BORDERLAND

Abstract. This article discusses selected aspects of cross-border economic co-operation between two post-Soviet countries, Poland and Lithuania, which have become important trade partners since they became independent of the Russian economy and opened up to Western European markets. The growth of mutual trade has been linked to major political developments, including the accession of both countries to the European Union and the Schengen Area, and the outbreak of war in Ukraine and the imposition of economic sanctions by the EU Member States on Russia and Belarus. The authors examined cross-border economic cooperation at three levels: between Poland and Lithuania, between the Podlaskie Voivodeship (a region located in north-eastern Poland) and Lithuania, and within the Polish-Lithuanian border area. The basic forms of economic cross-border co-operation between Poland and Lithuania have been described, and then statistical data on this co-operation have been collected and analysed. The causes and effects of the increase in traffic at the Polish-Lithuanian border crossings, which contributed, inter alia, to the growth of cross-border trade and establishing of companies whose human capital is of mixed nationality in the border area, are also identified. The aim of this article is to analyze and evaluate selected legal and economic aspects of cross-border cooperation on the Polish-Lithuanian border, with particular emphasis on the Podlaskie Voivodeship.

Keywords: Poland, Lithuania, border area, economy, cross-border trade.

1. Introduction

A border area where influences of two or more countries, nations, but also religious, linguistic, and cultural groups intertwine, most often appears as a result of historical changes in the political affiliation of territories; the natural effect of that is the mixing of the local population. These settlement processes, migrations, combined with natural national, religious, linguistic, cultural, social, and economic differences between the inhabitants finally lead to the delimitation, i.e., the establishment of the countries' borders running through the border area (Barwiński 2014).

"Borders are scars of history", are the words featured in the title open the preamble of the Charter for European Border and Cross-Border Regions of 1981, which highlights the benefits of cultural, social, and economic cooperation between people living in the borderland. Benefits of such cooperation include, inter alia, the promotion of peace, freedom, security and safeguarding of human rights, as well as the protection of ethnic and national minorities. Apart from the above universal values, we should add an unprecedented opportunity for the growth of economic relations, in particular in areas where by the virtue of the so called Schengen Agreement, border controls have been abolished. With that in mind, subject-matter literature proposed the term "Homo Schengenenesis" to describe a human being living in the area where free movement of persons is ensured (Sanguin 2014).

Cross-border cooperation has gained importance from the early 1990s, as scientists, politicians and, above all, inhabitants of border regions have come to realise that the border areas are places where economic and political reality undergoes dynamic changes. This does not mean that such changes are determined only by what happens in the borderland, but, for example, issues related to migration, the exchange of goods and services, investment flows and security are much more visible in border areas (Wilson and Donnan, 2012).

The authors of the article decided to focus on cross-border cooperation on three levels: between Poland and Lithuania, between the Podlaskie Voivodeship and the border regions of Lithuania, as well as in the field of commercial law companies with Lithuanian capital registered in the National Court Register in Poland. In addition to their geographical proximity, the choice of the countries covered by the study was dictated by several reasons. Firstly, it should be noted that Poland and Lithuania share a rich common past, which certainly influences the currently thriving economic cooperation between the two countries (Snyder 1998). This past encompasses both sublime moments (a personal union in the 14th–16th centuries, followed by being brought together to form a common state – the Polish-Lithuanian Commonwealth) and difficult ones. After World War II, both countries were in the USSR's sphere of influence, albeit in different ways. Poland as the People's Republic of Poland between 1945 and 1989 was a country controlled by the communists, who exerted a decisive influence on Polish politics, both internal and external. Russian troops were stationed in Poland and elections were repeatedly rigged. Lithuania, on the other hand, was annexed to the USSR as early as 1940 and was the Lithuanian Soviet Socialist Republic until 1991. The regime in both Poland and Lithuania took measures to break the historical ties between the various nations belonging to the Soviet sphere of influence (Burant 1993).

In addition to their common history, another argument in favour of including Poland and Lithuania in this study is that these countries chose a similar political path after gaining independence in the 1990s. Poland and Lithuania's gradual independence from the Russian economy, accession to NATO (Poland in 1999, Lithuania in 2004), the European Union (2004) and, above all, to the Schengen Area (2007) were crucial in this respect. After the fall of the Iron Curtain, the borders of Central and Eastern European countries thus became increasingly permeable, contributing to the development of a range of economic, cultural, and social relations (Turnock 2002).

It should also be pointed out that the Polish-Lithuanian border region is an area of significant interpenetration of social influences of Polish and Lithuanian (but also Belarusian, Tatar and Jewish) culture. Located in north-eastern Poland, the region – Podlaskie Voivodeship – shares a 102-kilometre border with Lithuania. There are still historically embedded diasporas in both countries (Popyk, Lesinska and Dambrauskas 2024): the Polish diaspora in Lithuania, which is dispersed over a much wider area (approximately 180,000 people – about 6.5% of the population[1]), and the mainly borderline Lithuanian diaspora in Poland (approximately 8,000 people – about 0.02% of the population[2]). The towns of Suwałki and Sejny on the Polish side and Marijampole and Vilakviškis on the Lithuanian side are closest to the border (up to 30 km). On both sides of the Polish-Lithuanian border the area experiences negative demographic phenomena, in particular depopulation, underdeveloped technical and social infrastructure and monofunctionality of rural areas caused by the concentration of non-agricultural activities in towns (Proniewski 2002). However, these areas have an opportunity to develop embark as the Suwałki Special Economic Zone continues to develop steadily and road (European route E67 – so-called Via Baltica) and rail (so-called Rail Baltica) investment projects are close to being completed.

Cross-border cooperation between Poland and Lithuania is governed by regulations adopted at different levels. We should highlight international conventions and agreements that mainly address principles of co-operation at the political level with a view to foster the border areas. Both Poland and Lithuania are parties to the European Framework Convention on Cross-Border Cooperation Between Communities and Territorial Authorities (the so-called Madrid Convention of 1980 ratified by Poland in 1993 and by Lithuania in 1997) or the European Charter of Local Self-Government of 1985 (ratified by Poland in 1993 and by Lithuania in 1999). Apart from the above, in the European Union there are legal instruments that facilitate cooperation between local self-government bodies, such as, e.g., the PHARE Programme, Euroregion Niemen of 1997, and European Grouping of Territorial Cooperation Nemunas – Niemen limited liability of 2023 (Brzozowski 2002), as well as a series of operational programmes, such as Operational Programme of Poland-Lithuania Territorial Cooperation 2007–2013, and Eastern Partnership (Copsey and Pomorska 2014).

Based on acts of international and European law, Poland and Lithuania concluded several bilateral agreements, such as the Treaty on Friendly Relations and Good Neighbourly Cooperation of 1994 and the Agreement on Cross-Border Co-operation of 1995. The Statute of the Polish-Lithuanian Intergovernmental Commission on Cross-Border Co-operation was also adopted as a bilateral initiative in 1996. The Commission meets once a year and delineates general directions and basic principles for the development of cross-border co-operation.

Also important for the development of Polish-Lithuanian cross-border relations are more or less permanent, but particularly valuable, bottom-up initiatives, which testify to the genuine interest of local and regional entrepreneurs in economic cooperation. Local institutions (established by national minorities but also cultural or commercial ones) perform their functions in a cross-border context to a greater extent than elsewhere (Perkowski 2012). It is also important to mention numerous fairs, exhibitions, consultation and scientific events organised by private sector economic organisations that bring together the two countries, such as the Polish-Lithuanian Chamber of Commerce of Eastern Markets in Suwałki (founded in 1992), the Lithuanian-Polish Chamber of Commerce in Marijampole (2004) or the Polish-Lithuanian Chamber of Commerce in Vilnius (2015). Activities undertaken by these organisations have provided an impulse for economic growth of the region, creation of new jobs, development of tourism, and environmental protection (Truskolaski 2001).

The research carried out under the project "Diagnosis of self-governmental and civic cross-border cooperation in the Podlaskie Voivodeship", using in-depth qualitative interviews and quantitative research among self-government officials of Podlaskie, selected representatives of NGOs, businesses and universities, showed that out of 118 municipalities, just over 1/4th (27%) are involved in cross-border cooperation with Lithuania. Polish municipalities that cooperate with Lithuania typically have large Lithuanian communities and can be found close to the Polish-Lithuanian border (Poleszczuk et al. 2013).

Entrepreneurs in the Bialystok-Suwalki region perceive significant benefits from cross-border cooperation. An overwhelming proportion of them agree that it has increased the competitiveness of the region (88%), ensured better promotion (88%) and opportunities for getting to know each other (86%). Three out of four respondents agreed that cross-border cooperation has created opportunities to raise funds (77%), exchange knowledge and experience (73%) and develop infrastructure (71%), and one in two noted an influx of foreign investment (50%). The results of the survey are presented in the Fig. 1.

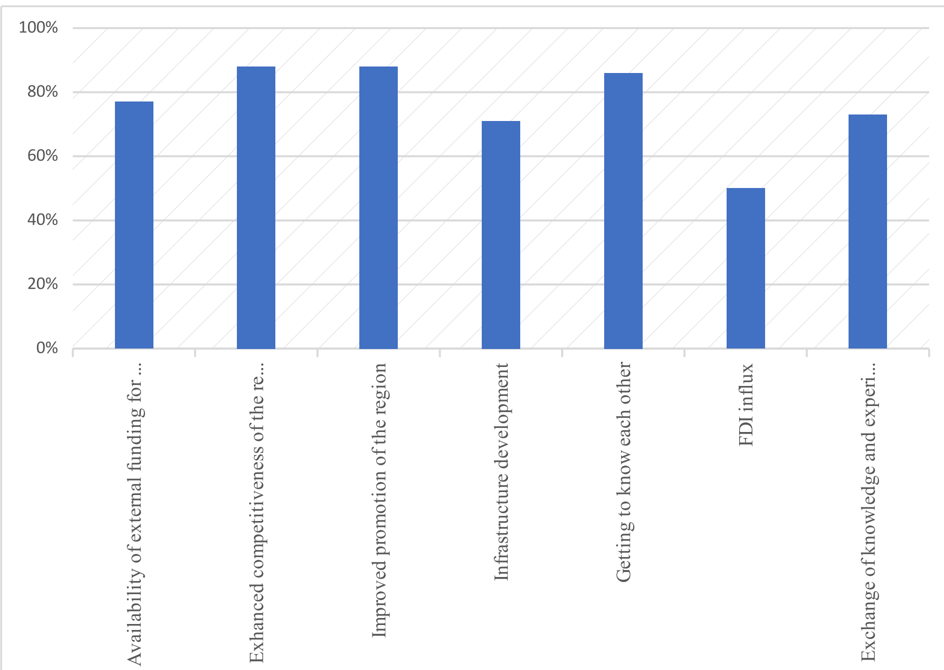

Figure 1. Cross-border cooperation impact on the growth of Białystok-Suwałki region according to entrepreneurs (2013)

2. Subject and goal of the paper and applied research methodology

Cross-border economic cooperation is one of the most important elements of a strategy for integration and building new relations between countries and regions. It also makes an important contribution to improving political and social relations with neighbours and helps to overcome the structural problems of border areas related to peripheralization and isolation, which lead to their underdevelopment and backwardness (Grabowiecki 2014). The above is particularly relevant in the border areas of countries whose borders were strictly controlled by regimes – in the case of Poland and Lithuania by the Soviet regime.

Given the above, the authors of this article focused on cross-border cooperation at three levels: between Poland and Lithuania, between the Podlaskie Voivodeship and Lithuania, and within the scope of business operations. For this purpose, they analyzed reports from the Central Statistical Office on Polish-Lithuanian trade and investment cooperation, data from the Analytical Center of the Customs Administration on trade between national economy entities from the REGON register in the Podlaskie Voivodeship, and the results of commercial law companies with Lithuanian capital registered in the National Court Register in Poland.

The research conducted by the authors was based on the identification of basic legal and economic opportunities for cross-border cooperation between Poland and Lithuania (legal dogma), as well as on the analysis of collected data on trade and investment cooperation since the early 1990s between Poland and Lithuania, as well as between the Podlaskie Voivodeship and Lithuania, and data on the growth dynamics of commercial companies with Lithuanian capital on the Polish market, with particular emphasis on companies from the Polish-Lithuanian border (empirical method).

3. Cross-border economic cooperation between Poland and Lithuania

Since the early 1990s, there has been a gradual increase in trade in goods between Poland and Lithuania and, following the accession to the European Union, also in foreign direct investment (FDI). At the same time, a clear asymmetry in the importance of both countries as partners persists, which is mainly due to differences in the size of their economies (Fig. 2). Trade exchange and investment cooperation are relatively less important to

Figure 2. Poland (marked in green) and Lithuania (marked in red) on a map generated using the mapchart.net

the Polish economy, while they are definitely more important to Lithuania. This, however, does not diminish the benefits of regional and cross-border cooperation[3].

In 2022 Lithuania was Poland’s fifth largest trade partner among neighbouring countries in exports (1.7% of exports – after Germany, the Czech Republic, Slovakia, and Ukraine) and sixth in imports (1.1% of imports – after Germany, Russia, the Czech Republic, Slovakia, and Ukraine), as shown in the table 1. The structure of Polish exports to Lithuania was dominated by mineral products, plastics and plastic articles, machinery and mechanical appliances, and iron and steel.

Over the period 2004–2022, the cumulated value of Polish foreign direct investment (FDI) in Lithuania increased from EUR 34 bn to EUR 1,236 bn making Poland the sixth source of FDI (after the US, Sweden, The United Kingdom, Germany, and Estonia). In Lithuania there are more than 170 Polish companies (2021). Among major Polish investors are Orlen, which in 2006 took over the Mazeikiai refinery, PZU [insurance company], Inter Cars, Tele-Fonika Kable, Warta Glass, and Sygnity[4].

Table 1

Foreign exchange between Poland and its neighbours between 1992 and 2022 (%)[5]

No.	Country	1992	1995	2000	2005	2010	2015	2020	2022
Exports									
	Total for Poland	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1.	Germany	31.3	38.3	34.9	28.2	26.1	27.1	29.0	27.9
2.	Czechia	n.d.	3.0	3.8	4.6	6.0	6.6	5.9	6.6
3.	Slovakia	n.d.	1.2	1.4	1.9	2.7	2.6	2.5	2.9
4.	Ukraine	1.4	3.2	2.5	2.9	2.5	1.7	2.2	2.8
5.	Lithuania	0.3	0.8	1.8	1.4	1.2	1.4	1.3	1.7
6.	Russia	5.5	5.6	2.7	4.4	4.2	2.9	2.3	1.4
7.	Belarus	1.2	1.1	0.8	0.8	1.0	0.7	0.7	0.5
	Other	60.3	46.7	52.1	55.8	56.4	57.1	56.1	56.2
Imports									
	Total for Poland	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1.	Germany	23.9	26.6	23.9	29.6	28.1	27.7	21.9	25.5
2.	Russia	8.5	6.7	9.4	8.7	10.1	7.1	4.4	4.3
3.	Czechia	n.d.	3.1	3.2	3.8	4.1	3.9	3.2	3.7
4.	Slovakia	n.d.	1.3	1.5	1.8	2.6	2.6	1.8	2.1
5.	Ukraine	1.0	1.0	1.0	1.0	1.0	0.9	1.1	1.6
6.	Lithuania	0.4	0.2	0.6	0.7	0.6	0.6	0.7	1.1
7.	Belarus	1.0	0.8	0.3	0.8	0.5	0.4	0.4	0.3
	Other	65.2	60.2	60.1	53.6	52.9	56.8	66.5	61.4

Among countries neighbouring Lithuania, Poland is the second (after Latvia) exporter of goods (9.1% of exports) and the major partner in imports (11.3%), which can be seen from the table 2. Poland is the sixth largest investor in Lithuania. In 2022, the structure of Lithuanian exports to Poland was dominated by mineral products, plastics and their derivatives, vehicles and their accessories, and agri-food products. The biggest Lithuanian exporters are: Vilniaus Baldai, Elinta, Orlen Lietuva, Amber Grid, AB Linas Agro Group, Volfas Engelman, Pieno Žvaigždės, Stumbras, Grigeo, and AB Mazeikiu Balda[6].

As for Lithuanian investments in Poland, their cumulative value increased from a negative level in 2004 to EUR 556 million in 2022. Thus, Lithuania ranked twenty-sixth as the source of foreign direct invest-

Table 2

Foreign trade between Lithuania and its neighbours in 1992–2022 (%)[7]

No.	Country	1992	1995	2000	2005	2010	2015	2020	2022
					Exports				
	Total for Lithuania	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1.	Latvia	n.d.	7.1	15.0	10.2	9.4	9.9	9.2	12.9
2.	Poland	7.2	3.9	5.6	5.5	7.7	9.7	6.4	9.1
3.	Russia	n.d.	20.4	6.1	10.4	15.6	13.7	13.4	6.2
4.	Belarus	n.d.	10.7	2.2	3.2	5.3	4.6	3.6	3.5
	Other	92.8	57.9	77.1	70.7	62.0	62.1	67.4	62.1
					Imports				
	Total for Lithuania	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1.	Poland	6.6	4.2	4.9	8.3	8.8	10.3	13.0	11.3
2.	Latvia	n.d.	3.1	1.7	3.9	6.3	8.3	7.8	7.9
3.	Russia	n.d.	31.2	27.2	27.9	32.7	16.3	8.8	5.2
4.	Belarus	n.d.	3.6	1.6	1.7	1.7	3.5	2.9	1.5
	Other	95.4	57.9	64.6	58.2	50.5	61.6	67.5	74.1

ment (FDI) inflow to Poland. The largest Lithuanian investments in Poland are: a chain of large-format stores Stokrotka, online shops BARBORA (UAB Maxima), wind farm Pomerania (Ignitis Group), photovoltaic power generation stations (Modus Group), JELFA pharmaceutical plant in Jelenia Góra (AB SANITAS), real estate businesses (UAB BPT OPTIMA), construction companies (UAB Šiauliu Plentas, UAB Kauno Tiltai Tiltra – a merger with Trakcja S.A.), retail businesses (UAB Sinerta, Maxima), manufacturing companies (NDX-Mispol), airport services (Avia Solutions Group), transportation companies (Fima), and wind farms (Silesia 2, Ignitis Renewables)[8].

After the EU accession, the value of bilateral trade turnover between Poland and Lithuania increased more than sevenfold and Lithuania’s trade deficit more than tripled, as shown in the Fig. 3. Lithuania, together with Latvia and Estonia, is perceived by Polish exporters as a single market with a population of over six million, of which the Lithuanian market is the largest. The most important stimuli of the Polish-Lithuanian trade cooperation include proximity of the countries, EU single market rules, and joint infrastructure projects, such as road (Via Balitca) and rail (Rail Baltica) investments, which are very important for the whole region.

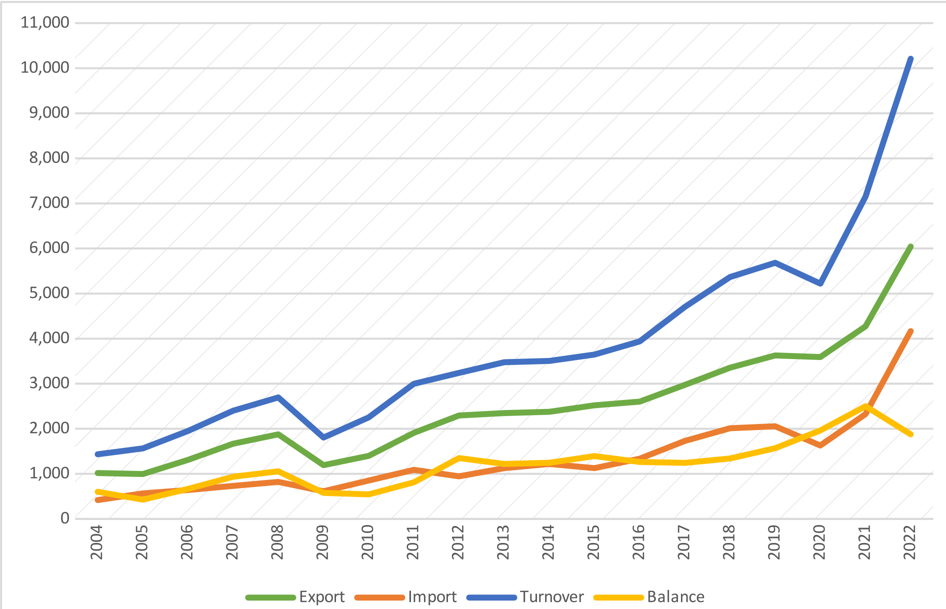

Figure 3. Trade between Poland and Lithuania: turnover and balance total between 2004 and 2022 (in thousands of euro)[9]

In addition, for Poland, Lithuania is a perfect base in which to expand trade and investment into the other nearby Baltic countries, namely Latvia and Estonia.

A factor favouring the development of trade between Poland and Lithuania was the dynamic growth of the Lithuanian economy even before the EU accession. In 2005–2007, the average annual GDP growth rate in this country was already as high as 8.5%. Lithuania, together with Latvia and Estonia, was referred to as the "Baltic Tiger of Europe" (Aslund 2015).

After 2008, the financial crisis, which spread to the real sphere, had a very significant impact on Polish-Lithuanian trade. The year 2009 turned out to be the most difficult, when Lithuania's GDP fell by nearly 15 per cent and bilateral trade fell by more than a third compared to the previous year. Thanks to the cuts in public spending and an increase in the tax burden, the decline was quickly halted and the Lithuanian economy was put back on the path of growth. Lithuania also adopted a series of incentives for foreign investors. To this end, seven Special Economic Zones, six industrial parks and five integrated science and technology parks have been created.

Science and technology parks have been established near academic and scientific centres, creating integrated facilities. Lithuania's R&D spending is mainly on IT technologies, biotechnology, nanotechnology, mechatronics, energy, and bioenergetics[10].

Lithuania, Latvia, and Estonia were among the countries hardest hit by Russia's retaliatory sanctions on imports from the European Union. Prior to the annexation of Crimea and Sevastopol in 2014, when these restrictions took effect, as much as 19.8% of Lithuanian, 16.2% of Latvian, and 11.4% of Estonian exports were directed to Russia. However, Lithuanian producers have found new markets for their products, including in Poland. Between 2014 and 2018, Poland's trade turnover with Lithuania increased by more than 50%.

On 1 January 2015, Lithuania was the last of the Baltic republics to join the Euro Area. In the early September of 2015, Lithuania left the group of developing countries and was considered by the International Monetary Fund to be a mature economy. In 2020 in the Doing Business ranking, Lithuania ranked eleventh among countries with the most entrepreneurship-friendly regulations, occupying the highest position among countries of Central and Eastern Europe[11]. Besides, Lithuania ranks thirty second in global competitiveness in the ranking of the Global Economic Forum[12].

Years 2021 and 2022 witnessed dynamic increases in the value of exports and imports. That stemmed from the COVID-19 pandemic, whose effects in the form of disrupted supply chains clearly resonated in trade performance in 2020; after these dynamics decreased with the decline of the pandemic, rapid recovery took place in 2021. An increased inflation rate, felt not only in the Polish or European economies, but also in the global economy, had a significant impact.

The full-scale Russian invasion of Ukraine on 24 February 2022 changed the dynamics and structure of Polish and Lithuanian foreign trade. The drop in exports from Poland to Ukraine triggered by the aggression of Russia turned out to be a short-term phenomenon. In 2022, Poland reached record-breaking exports of EUR 9.7 bn, which were by 55% higher compared to 2021. That was due to Poland's turning into the key hub for support to Ukraine. On the other hand, Lithuanian exports in 2022 amounted to EUR 1.1 bln, i.e., 13% less compared to 2021. At the same time, for both countries the relevance of Russia as a trading partner significantly diminished[13].

4. Cross-border economic cooperation between Podlaskie Voivodeship (Poland) and Lithuania

The trade exchange between the Podlaskie Voivodeship, a region in north-eastern Poland, and Lithuania (Fig. 4) is a derivative of internal and external factors. Internal factors include, among others, the structure of the economy and industry, attractiveness to foreign investors, and accessibility or level of innovation. External factors include the situation in markets outside of the European Union, especially after Russia's invasion of Ukraine. These factors "overlap" and their synergy affects the value, structure, and dynamics of trade turnover in the Podlaskie Voivodeship.

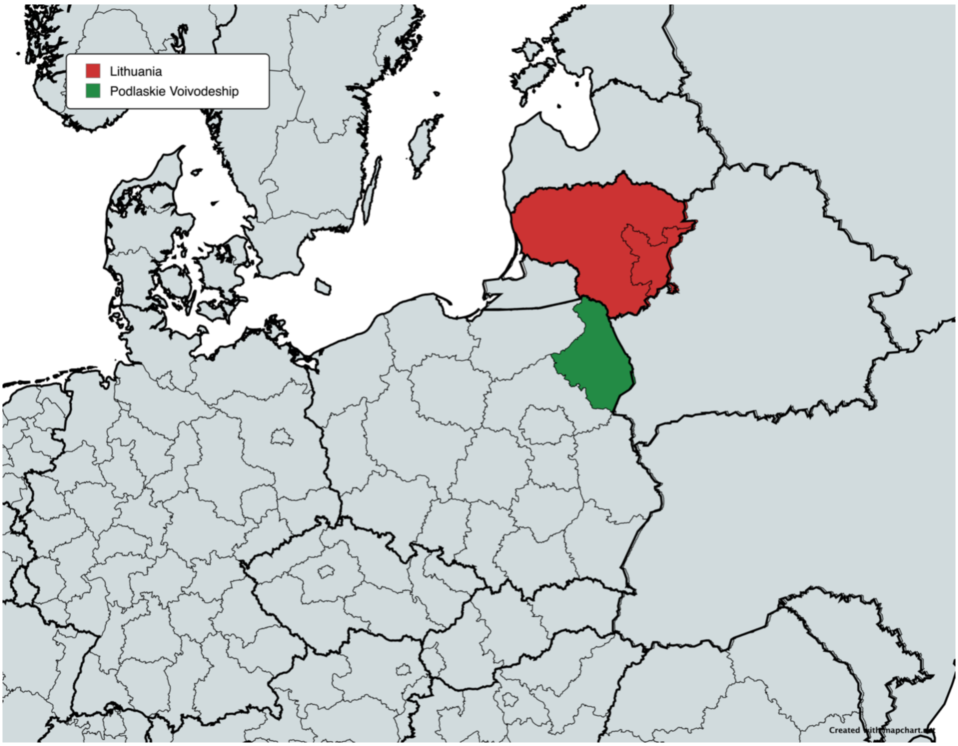

Figure 4. Podlaskie voivodeship in Poland (marked in green) and Lithuania (marked in red), NUTS2 map generated using mapchart.net

The trade exchange between the Podlaskie Voivodeship, a region in north-eastern Poland, and Lithuania is a derivative of internal and external factors. Internal factors include, among others, the structure of the economy and industry, attractiveness to foreign investors, and accessibility or level of innovation. External factors include the situation in markets outside of the European Union, especially after Russia's invasion of Ukraine. These factors "overlap" and their synergy affects the value, structure, and dynamics of trade turnover in the Podlaskie Voivodeship.

Between 2004 and 2022 the value of exports of the Podlaskie Voivodeship grew from EUR 836 million to about EUR 4,100 million while imports increased from EUR 668 million to about EUR 2,900 million. Despite such a significant increase in trade turnover, Podlaskie has the smallest share in trade exchange of Poland, 1.2% in exports and 0.8% in imports, respectively[14], which is evidenced in the Tab. 3 and Tab. 4.

Table 3

The share of Polish voivodeships in exports between 2004 and 2022 (in %)[15]

Voivodeship	2004	2005	2010	2015	2020	2021	2022
Dolnośląskie	10.8	11.3	12.1	9.6	9.4	10.0	10.0
Kujawsko-Pomorskie	3.3	3.7	3.5	2.9	2.7	2.7	2.8
Lubelskie	1.8	1.8	1.5	1.5	1.5	2.7	2.8
Lubuskie	3.2	3.2	3.0	3.1	2.6	1.5	1.6
Łódzkie	3.1	3.2	3.1	3.4	3.4	3.2	3.2
Małopolskie	4.8	5.9	4.8	4.7	4.3	4.4	4.6
Mazowieckie	17.1	17.8	14.9	13.5	12.4	12.9	13.2
Opolskie	1.7	1.7	1.6	1.5	1.5	1.5	1.6
Podkarpackie	3.6	3.4	2.8	3.1	3.0	3.1	3.4
Podlaskie	1.5	1.3	0.9	1.0	1.1	1.1	1.2
Pomorskie	8.7	8.1	5.6	7.2	5.3	5.5	5.2
Śląskie	20.6	18.4	15.8	13.6	10.3	10.5	11.1
Świętokrzyskie	1.2	1.4	1.1	1.0	1.1	1.0	1.0
Warmińsko-Mazurskie	2.2	2.2	1.7	1.7	1.5	1.5	1.5
Wielkopolskie	12.4	12.9	10.2	10.2	9.6	8.9	8.8
Zachodniopomorskie	4.1	3.7	3.1	2.6	2.5	2.4	2.7
Non-attributed turnover	0.0	0.0	14.3	19.4	27.9	26.9	25.3

The Podlaskie Voivodeship therefore belongs to the group of regions where foreign trade has developed the least (Grabowiecki and Fiedorczuk 2013). The analysis of GDP generated at sub-regional levels included in the Podlaskie Voivodeship Development Strategy 2030 highlights the role of the region's capital, Białystok, as the economic hub of the Podlaskie Voivodeship[16]. Białystok is one of the centres with the greatest growth potential in eastern Poland[17]. The region's exports, both in terms of export value and number of exporters, originate predominantly from Białystok and its surrounding area. Further places on the list of exporters are occupied by Bielsko-Biała County, Wysokie Mazowieckie County, the town of Suwałki, and Grajewo County[18].

Table 4

The share of Polish voivodeships in imports between 2004 and 2022 (in %)[19]

Voivodeship	2004	2005	2010	2015	2020	2021	2022
Dolnośląskie	7.5	7.7	8.6	8.0	8.8	8.4	8.2
Kujawsko-Pomorskie	2.5	2.8	3.3	2.4	2.2	2.3	2.2
Lubelskie	0.9	0.9	1.1	1.0	1.0	1.2	1.2
Lubuskie	1.7	1.8	2.0	1.8	1.5	1.6	1.5
Łódzkie	4.1	3.9	4.7	4.1	4.5	4.0	3.7
Małopolskie	4.7	5.4	5.1	4.8	4.5	4.8	5.2
Mazowieckie	38.2	39.3	30.9	27.0	25.1	25.0	25.2
Opolskie	1.4	1.4	1.6	1.4	1.3	1.5	1.5
Podkarpackie	1.8	1.9	1.9	2.3	2.3	2.5	2.6
Podlaskie	1.0	1.0	0.9	0.7	0.7	0.7	0.8
Pomorskie	8.6	7.6	5.0	7.9	5.2	5.8	5.3
Śląskie	11.6	10.6	7.0	9.6	8.8	9.0	8.8
Świętokrzyskie	0.8	0.7	0.6	0.6	0.6	0.6	0.5
Warmińsko-Mazurskie	1.2	1.2	1.0	1.0	0.9	0.9	0.9
Wielkopolskie	11.4	11.3	9.8	9.9	9.5	8.8	8.4
Zachodniopomorskie	2.6	2.3	2.1	2.3	2.0	2.2	2.3
Non-attributed turnover	0.0	0.0	14.4	15.2	21.0	20.7	21.8

The geographical location of the Podlaskie Voivodeship favours establishing trade relations with the East, but eastern countries are not the main market for the region's trade in goods. In addition, it should be noted that due to the rigged 2020 presidential elections in Belarus, political repression, human rights violations, Russian and Belarusian responsibility for the migration crisis and Russian military aggression against Ukraine, the European Union (including Poland and Lithuania) has imposed a number of economic sanctions on Russia and Belarus, including restrictions on the trade in goods and services between these countries (Bosse 2022, Orenstein 2023).

Table 5

Top ten major partners of the Podlaskie Voivodeship in exports between 2004 and 2021 (in millions of EUR, %)[20]

No.	Country	Millions of euro	%	Country	Millions of euro	%	Country	Millions of euro	%
1.	Germany	154	18.4	Germany	198	17.9	Germany	750	24.2
2.	The Netherlands	118	14.1	Belarus	156	14.0	Lithuania	189	6.1
3.	Russia	77	9.2	Russia	122	11.0	France	139	4.5
4.	Lithuania	65	7.7	Lithuania	94	8.5	Norway	138	4.5
5.	United Kingdom	55	6.5	Italy	56	5.0	The Netherlands	133	4.3
6.	France	53	6.3	United Kingdom	52	4.7	United Kingdom	132	4.3
7.	Belarus	51	6.1	The Netherlands	51	4.6	Belarus	105	3.4
8.	Italy	36	4.3	Slovakia	38	3.4	Ukraine	99	3.2
9.	USA	25	3.0	France	30	2.7	USA	93	3.0
10.	Sweden	20	2.4	Hungary	29	2.6	Italy	84	2.7

Following Poland's accession to the European Union, Germany has invariably been the main recipient of products from the Podlaskie Voivodeship (24.2%), which results from the current directions of Poland's foreign trade flows and the reorientation of their geographical structure that took place in the 1990s (Table 5). The imposition of economic sanctions on Russia and Belarus has made Lithuania the second (after Germany) trading partner of enterprises from the Podlaskie Voivodeship. Between 2004 and 2021, the value of the Podlaskie Voivodeship's exports to Lithuania increased from EUR 65 million to more than EUR 189 million, i.e., almost a threefold increase. The EU accession of Poland and the Baltic States also resulted in a spectacular intensification in traffic at the Polish-Lithuanian border crossings (Komornicki 2010). This has stimulated cross-border trade, which is an important source of income for the inhabitants of these areas[21].

5. Cross-border economic cooperation within the Polish-Lithuanian borderland

The Polish part of the Polish-Lithuanian border region has a fairly high share of the Lithuanian component (financial and personal) of commercial companies registered in the Polish National Court Register. There are 1,362 such companies in Poland, of which as many as 342 are based

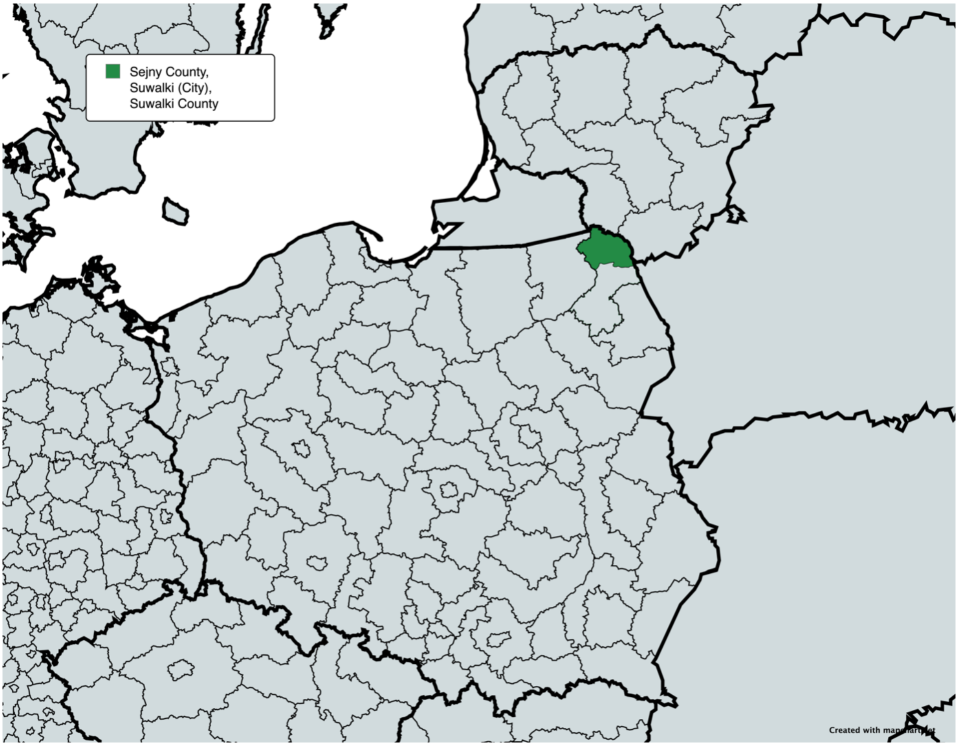

Figure 5. Polish-Lithuanian borderland within the Polish borders[22] (marked in green), NUTS3 map generated using mapchart.net

in the Podlaskie Voivodeship, and 167 in the borderland area: in the Sejny County (92), in Suwałki, and in the Suwałki County (75) (Fig. 5). For the sake of comparison, only 14 such companies were registered in the neighbouring Warmińsko-Mazurskie Voivodeship[23].

The largest number of the surveyed companies are located in Suwałki (72), Sejny (46) and Puńsk (42), and single ones are registered in Trakiszki (2), Buda Zawidugierska (1), Dusznica (1), Krzywe (1), Poddubówek (1), and Słobódka (1). On top of that, a large number of companies with Lithuanian capital are registered in the capital city of the Podlaskie Voivodeship, Bialystok (161), making the city the home to the second largest group of Lithuanian companies in Poland after Warsaw (637). According to the collected data, four of the five localities with the highest number of registered companies under study in Poland are located in the Podlaskie Voivodeship (Białystok, Suwałki, Sejny, and Puńsk).

Thus, it should be noted that Polish companies with Lithuanian capital based in the Podlaskie Voivodeship and companies with Lithuanian capital located on the Polish side of the border make up 25.1% and 12.3%, respectively, of all such companies in Poland. However, if only companies registered outside of Warsaw, the main economic centre of Poland, were considered, these values would be as high as 47.2% and 23.0% respectively.

The individual figures for the numerical and percentage share of all commercial companies and commercial companies with Lithuanian capital, by voivodeship, are shown in the table below (the percentage share exceeding 10.0% is shown in green).

Table 6

The number and percentage share of all companies and companies with Lithuanian capital broken down into voivodeships (2024)[24]

Voivodeship (NUTS 2)	Companies[25]	%	Companies with Lithuanian capital[26]	%
Dolnośląskie (PL51)	53,504	8.5%	41	3.0%
Kujawsko-Pomorskie (PL61)	20,676	3.3%	21	1.5%
Lubelskie (PL31)	17,448	2.8%	46	3.4%
Lubuskie (PL43)	11,496	1.8%	13	1.0%
Łódzkie (PL11)	26,486	4.2%	18	1.3%
Małopolskie (PL21)	54,800	8.7%	32	2.3%
Mazowieckie (PL12)	210,082	33.3%	685	50.3%
Opolskie (PL52)	8,241	1.3%	6	0.4%
Podkarpackie (PL32)	18,531	2.9%	10	0.7%
Podlaskie (PL34)	10,328	1.6%	342	25.1%
Pomorskie (PL63)	37,005	5.9%	45	3.3%
Śląskie (PL22)	61,021	9.7%	28	2.1%
Świętokrzyskie (PL33)	8,503	1.3%	1	0.1%
Warmińsko-Mazurskie (PL62)	10,403	1.6%	14	1.0%
Wielkopolskie (PL41)	61,800	9.8%	47	3.5%
Zachodniopomorskie (PL42)	20,951	3.3%	13	1.0%
TOTAL:	631,275	100.0%	1.362	100.0%

It is striking that despite the small percentage of companies registered in the Podlaskie Voivodeship (1.6% in the country), the share of companies with Lithuanian capital is the second largest in the country (25.1%), after the Mazowieckie Voivodeship. The above shows that the border area is an exceptionally attractive and, in a sense, natural place to conduct, or at least coordinate business activity in the case of companies with capital of mixed nationality. The Polish-Lithuanian border area plays a special role here, which is confirmed by the reports of the Statistics Poland. According to these reports, the highest increase in the number of companies in the border zone was recorded in the Podlaskie Voivodeship (approximately 19%)[27]. The increasing role of Lithuanian capital in the Polish market is also evidenced by the increasing number of newly registered companies with Lithuanian shareholders year-to-year, as shown in the Fig. 6.

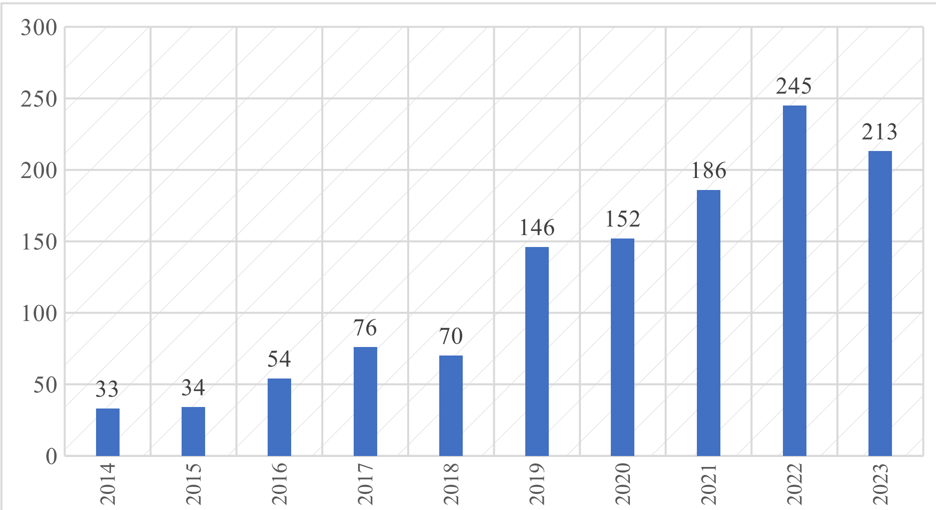

Figure 6. Number of newly registered Polish commercial law companies with Lithuanian capital between 2014 and 2023[28]

Companies registered in the Polish part of the Polish-Lithuanian border area with capital of mixed nationality usually pursue a specific type of activity, different from that generally found among all Polish-Lithuanian companies operating within the Polish territory. The scope of activity of Polish commercial companies with Lithuanian capital is presented in the Tab. 7. (the percentage share exceeding 10.0% is marked in green); companies registered in the Podlaskie Voivodeship in the border area are presented separately.

The Tab. 7 shows that Polish companies with Lithuanian capital operating in the Polish-Lithuanian border area are involved in some specific areas of activity relatively more often than other companies with Lithuanian capital operating in Poland. Companies from the border region choose mainly transport as their principal business activity (45.8% of all companies). Transport companies can be found in the Polish-Lithuanian border area much more often than other types of businesses due to favourable

Table 7

Activity area of Polish companies with Lithuanian capital with companies registered within the Polish-Lithuanian borderland presented separately[29]

Activity area of the company (PKD – Polish Classification of Activities – code)	Polish companies with Lithuanian capital[30] (a)	Polish companies with Lithuanian capital registered in the Polish-Lithuanian borderland (b)	%
Wholesale trade except of motor vehicles and motorcycles (PKD 46)	298	24	8.1%
Road transport and transport via pipeline (PKD 49)	203	93	45.8%
Generation and supply of electricity, gas, steam, hot water, and air for air-conditioning installations (PKD 35)	155	19	12.3%
Retail trade except of motor-vehicles and motorcycles (PKD 47)	69	4	5.8%
Activities of head offices; management consultancy activities (PKD 70)	67	0	0.0%
Building works related to the erection of buildings (PKD 41)	64	3	4.7%
Computer programming, consultancy and related activities (PKD 62)	50	1	2.0%
Warehousing and support activities for transportation (PKD 52)	45	0	0.0%
Wholesale and retail trade of motor vehicles; repair of motor vehicles (PKD 45)	40	6	15.0%
Specialised construction works (PKD 43)	35	0	0.0%
Activities related to real estate market (PKD 68)	34	0	0.0%
Employment activities (PKD 78)	30	4	13.3%
Financial services excluding insurance and pension funds (PKD 64)	26	3	11.5%

transit conditions (Suwałki Gap) and the dynamically developing transport network (via Baltica). Also in the borderland, relatively more frequently than in the rest of Polish territory, one can find companies engaged in activities, such as: the wholesale and retail trade of motor vehicles and repair of motor vehicles (15.0%), employment activities (13.3%), generation and supply of utilities (12.3%), or financial services (11.5%).

At the other extreme there are, inter alia, activities of head offices and management activities, activities related to specialised construction works, real estate activities and storage and support activities for transportation (all 0.0%). These areas of activity, although in general interesting to Polish commercial companies with Lithuanian capital, are not popular in the border area.

Pursuant to Polish regulations, foreigners may establish commercial companies on similar principles as Polish citizens, but with certain limitations, which are regulated, inter alia, by the Act of 6 March 2018 on the principles of participation of foreign entrepreneurs and other foreign persons in economic activities in the territory of the Republic of Poland. According to Article 4 of the above mentioned Act, there are two basic categories of foreign persons. The first category includes citizens of the EU Member States, as well as citizens of other countries who are holders of specific documents, such as a permanent residence permit, refugee status or a Pole's Card (PL: Karta Polaka). According to the Act, this category also includes citizens of Ukraine and their spouses who are staying in the territory of Poland as a result of armed conflict raging on the territory of that country, provided that they have obtained the Polish national identification number referred to as PESEL[31]. These persons may undertake and pursue economic activity on the territory of the Republic of Poland on principles identical with those that apply to Polish citizens. The second category of foreign persons includes other persons residing in the territory of Poland who do not possess the above-mentioned documents entitling them to freely conduct business activity. Under the regulatory framework binding in Poland since 2018, these entrepreneurs have the right to undertake and pursue economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, simple joint-stock company and joint-stock company, as well as to join such companies and to take up or acquire their shares or stocks, unless international agreements provide otherwise.

Depending on the legal structure of a commercial company, its founding documents should be either in ordinary written form or in the form of a notarial deed. Some companies can also be established via an online portal called "S24". All commercial companies are subject to mandatory registration in the National Court Register via the online Court Register Platform.

In addition to registering a new commercial company in the territory of Poland, foreign entrepreneurs may also establish a branch of a foreign company in Poland[32]. In this case, such an entity is less dependent on Polish corporate regulations, e.g., with respect to certain equity capital requirements. However, a branch of a foreign entrepreneur is subject to mandatory registration with the National Court Register and has to keep accounts in Poland.

6. Conclusion

After decades of remaining in the Soviet sphere of political and economic influence, Poland and Lithuania have taken consistent steps towards transformation and reintegration into the European market since the early 1990s. These processes were carried out mainly through trade liberalisation and opening up to foreign investors from Western Europe. Polish-Lithuanian cross-border activities gained momentum after 1994, when the European Commission Regulation No. 1628/94[33] launched the PHARE Cross-border Cooperation Programme, in which Poland and Lithuania participated from the very beginning. The authors of this article focused on cross-border cooperation at three levels: between Poland and Lithuania, between the Podlaskie Voivodeship and Lithuania, and within the scope of business operations.

After their accession into the EU, the value of Polish-Lithuanian trade increased more than sevenfold. The cumulative value of Polish foreign direct investment in Lithuania has also increased spectacularly, by more than thirty-five times. Lithuania, together with Latvia and Estonia, is perceived by Polish exporters and investors as a common market, with a population of over six million, of which the Lithuanian market is the largest. The most important factors for trade and investment cooperation in this area are the proximity, the EU single market rules, and the implementation of joint infrastructure projects such as Via Baltica and Rail Baltica, among others, which are very important for the development of the entire region.

The ongoing programmes of Polish-Lithuanian cross-border cooperation have contributed to the intensification of the exchange of trade between the Podlaskie Voivodeship and Lithuanian partners. Between 2004 and 2021, the value of Podlaskie Voivodeship exports to Lithuania increased nearly three times. The imposition of economic sanctions on Russia and Belarus made Lithuania the second largest trade partner of companies from the Podlaskie Voivodeship.

The accession of Poland and the Baltic States to the European Union also resulted in an increase in traffic at Polish-Lithuanian border crossings, which contributed to the development of cross-border trade and the increasing number of companies with mixed nationality staff in the Polish-Lithuanian border area. In the Polish part of the Polish-Lithuanian border region, there is a relatively high share of the Lithuanian component (financial and personal) of commercial companies registered in the National Court Register. Companies with Lithuanian capital located on the Polish side of the Podlaskie Voivodeship constitute over a quarter of all such companies in the country. This demonstrates that the border region is an exceptionally attractive and, in a sense, natural place for conducting, or at least coordinating, business activities for companies with capital of mixed nationalities.

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[20] Authors' own contribution based on data from the Analytical Centre of Customs Administration in Warsaw.

[21] For example, the prices of Lithuanian grocery products on the Polish side of the border are 16–21% lower than on the Lithuanian side, due to differences in the VAT rate (21% in Lithuania, while 5% and 0% in Poland). This, in turn, causes foreign customers to shop in Polish shops in large numbers. See Border price miracle. Lithuanians are storming Polish shops and leaving millions here, https://businessinsider.com.pl/finanse/litwini-szturmuja-polskie-sklepy-powodem-polski-zloty-i-nizszy-vat-na-zywnosc/jrrepjb (accessed on 2.04.2024).

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