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Duty Free: Turning the criminological spotlight on special economic zones

Introduction

Since the deregulation of the global economy in the 1970s, special economic zones (SEZs) have proliferated (see Bost, 2019). There are now estimated to be between 4,000 and 6,000 SEZs globally, a number that includes freeports, free trade zones and export processing zones (EPZs) (Naeem et al, 2020; Neveling, 2020; Slobodian, 2020). SEZs can be defined as spatial jurisdictions that function as enclaves designated to help accelerate national economic growth. These enclaves sit 'outside' standard regulatory structures and are therefore exempt from many of the statutory laws that govern international trade and national planning regulations. They guarantee business-friendly arrangements, such as reduced or removed tariffs and duties, relaxed customs controls, working conditions with no minimum wage or working hours, expedited planning permissions, and lower taxes on imports and exports. Together, these factors support profit maximisation, attract inward foreign investment, and guarantee less of the regulatory oversight that might slow down or deter business transactions. However, these apparent advantages also generate important questions relating to a range of criminological concerns that can be connected to SEZs, which form the focus of the discussion in this article.

Evidence on the impact of SEZs around the world suggests that lax regulation and customs arrangements have led to a series of significant social and environmental challenges in the zones and their surrounding areas. Such spaces are known, for example, to render countries vulnerable to specific types of crime, harm and corruption, acting not only as the ideal locations for tax evaders to place high-end commodities in duty-free transit, but also as a means of concealing and smuggling illicit goods (Moiseienko et al, 2020). Environmental risks can stretch beyond the geographic location of SEZs, threatening the natural environment and biosecurity (WCL, 2020). Concerns about the displacement of economic activity from one locale to those located inside the zones have also been raised (Pickard and Bounds, 2021).

The relationship between capitalist economies, regulatory regimes and crime has been covered by a variety of critical criminological theorists. Writing in the early twentieth century, Bonger (1969 [1916]) analysed the structure of capitalism as generating 'particular criminogenic pressures by stimulating a culture of egoism at all levels of society' (Reiner, 2016: 156). Here, the greed of elites acting within the normative cultural order is shaped by the architecture of the economic system. Some Marxist criminologists suggest that capitalism itself is criminogenic (Greenberg, 1993), but it is more widely accepted that economic changes, when coupled with a necessary set of additional preconditions, tend to produce criminal opportunities (Reiner, 2016; see also Karstedt and Farrall, 2006). A growing criminological literature addressing the 'crimes of the economy' (Ruggiero, 2013) and 'crimes of the powerful' (Tombs and Whyte, 2003; Davies and Wyatt, 2021) offers important assessments of the ways that legal yet harmful practices are embedded in the economy, culture, and social hierarchies.

Preliminary criminological engagement with enclave spaces, including SEZs, has ranged from work on their role in emerging criminal markets and green crimes (Hall and Antonopoulos,

2016; van Uhm et al, 2021; van Uhm and Wong, 2021), through elite eco-enclaving (South, 2019) and 'regimes of dispossession' in the global South (Ciocchini and Greener, 2021). To date, this work has generally been limited to the periphery comprising specific research pieces. There has been a stronger focus on SEZs, especially freeports, in the social sciences and humanities in recent years (Helgadóttir, 2020; Post and Calvao, 2020; Schwarzkopf and Backsell, 2020; Zarobell, 2020). Our position in this article is that SEZs are particularly ripe for further consideration within criminological scholarship. Criminologists, we will suggest, must endeavour to construct a theoretical framework able to shed light on the social, legal and ethical issues emerging in these zones.

The purpose of this article is to highlight the broader relevance of SEZs to criminological inquiry by sketching an initial typology of the types of crime and harm to which they can be linked. We begin by charting the historical development and modern-day expansion of SEZs. Second, we present a threefold typology of key areas in which specific crimes and harms can be identified: 1. illicit trade; 2. the protection of wealth holdings; and 3. environmental harm. It is not our aim here to situate the discussion of SEZs in a specific criminological school of thought, but to emphasise a range of perspectives and vantage points that can be drawn upon to situate and illuminate the impact of the SEZ phenomenon. Finally, building on this typology, remaining sensitive to social inequalities and drawing upon insights from the interdisciplinary literature, we discuss how SEZs may be conceptualised as harm-generating spatial fixes, designed to address the crises of contemporary capitalism and its accumulation regimes while obfuscating the range of deeper harms that such strategic directions can generate.

The development and diversification of (special) economic zones

Spatial economic strategies are by no means new. However, the genealogy of SEZs as distinct spatial forms is disputed in the academic literature. Some scholars date the first 'free' or 'special' economic zone back to Delos in Greek antiquity, whereas others have drawn similarities with special trading privileges accorded to the Hanseatic League in Northern Europe or the staple rights of port cities in medieval England (Bach, 2011; Easterling, 2014; Neveling, 2015; Schwarzkopf and Backsell, 2020). It is commonly understood that from the early-modern age the emergence of the current special zone model can be traced back to the centuries-old Italian freeports which then spread across Europe and later the Atlantic (Tazzara, 2014). During this period, imperial Britain also created colonial freeports, which granted selected merchants the authority to exchange goods and enslaved people abroad as well as manage dockside bonded warehouses designed to store and handle goods at home (Khalili, 2020). These mercantile drivers were exemplified in the creation of the British colonial ports in the West Indies, London's West India Docks, and the passing of the 1766 Free Port Act. The colonial freeports paved the way for a new system of international trade controlled by the British as they expanded their commercial empire overseas (Kleiser, 2021).

The eighteenth and nineteenth centuries witnessed the proliferation of freeports, and by the twentieth century various forms of economic zone had emerged. Whether focused on trade, manufacturing or services, several types of SEZ can be distinguished, each with distinct physical and economic features (Bach, 2011). The categories of SEZs include transportation, logistics and trade platforms, such as freeports, free trade zones, industrial free zones, bonded logistics parks, and commercial free zones. The first modern-day version of such a

zonal regulatory strategy was Shannon Airport in Ireland. Initially set up by the Irish government in 1959, Shannon Free Zone offered tax incentives for businesses adjacent to the airport, alongside a town for workers (Bach, 2011). Within 6 years, one-third of Ireland's exported manufactured goods came from Shannon (Bach, 2011) and it remains one of Ireland's leading business and investment parks to this day.

In the latter half of the twentieth century SEZs were increasingly used as a policy tool in the economic growth models of countries in the global South, particularly those adopting export-orientated industrialisation strategies (Naeem et al, 2020). The EPZs or 'modular zones' introduced are often associated with precarious forms of work tied to the processing and manufacturing of commodities in the global economy (Bach, 2011). For example, Cross (2010) charts the development of EPZs in India from the early 1970s to the present day. Initial plans included nine EPZs in major cities and ports including Mumbai and Chennai:

'These early zones were centrally planned, public undertakings and they offered investors purpose-built factory units, office and administration facilities, upgraded transportation links, subsidised electricity, water and telecommunications as well as long-term exemptions from taxes on imports, exports and profits' (Cross, 2010: 357).

In a bid to accelerate the development of India's manufacturing economy, in 2000 the government created a further set of SEZs. Designed as neoliberal 'policy laboratories' in which the fetters of taxation and international regulations could be suspended, these new zones helped to kickstart further SEZ development in India, embedded in a broad ideological push towards a deregulatory model of lax government controls and labour laws. Between 2005 and 2010 alone, the Indian government approved 700 new SEZs (Cross, 2010).

This model of capitalist zoning, the creation of precise new districts and enclaves that offer variations in law and regulation, has generated significant social and economic overflows. In Asia, this can be illustrated by the implementation of various economic initiatives led by the Chinese state. In her landmark study of zoning technologies in East Asia, Ong (2006) outlines the distinct governing regimes established by sovereign states deploying these zone-based strategies. Key here is the development of the Shenzhen SEZ (located adjacent to Hong Kong), an initiative that provided a kind of template for the economic model often seen as helping to secure China's success in the global market (O'Donnell et al, 2017). Founded in 1980, Shenzhen SEZ was a key part of China's economic reform. Echoing Las Vegas' boosterist experiment of an 'architecture without architects' (O'Donnell et al, 2017), the zone was initially designed to form a bridge with Hong Kong comprised of four districts in the city, but now encompasses the city in its entirety. In cases such as this, where a deregulated liminal space transforms into a SEZ that later grows into a whole city, a 'hybrid zone/city' emerges (Bach 2011: 106). Bach (2011: 184) terms such places the 'Ex-City', which also includes the integration of multiple smaller zones into the cityscape, a kind of urbanism that moves increasingly away from the sense of a public space and administration to one in which corporations and other non-state actors become increasingly important. Here a key example can be seen in Dubai, in which a complex archipelago of SEZs is nested within and around the city but forms part of its governance concerns. Dubai is notable not only for being among the world's leading commercial gateways and transit/distribution hubs, but also as a place

implicated in the global flow of illicit goods alongside widespread examples of indentured labour used to construct the zone/city in unregulated ways (Kanna, 2011). Similarly, Shenzhen is a 'tale of two cities':

'The "miracles" of economic prosperity and productivity evident today in Shenzhen's sinuous, solar lamp-lit highways and ostentatious postmodernist government buildings stand in contrast to the documentable human costs of exploitation, suffering, and complicit and illicit activity in Shenzhen' (O'Donnell et al, 2017: 2).

Shenzhen may be celebrated as an economic success story, but it is steeped in a history of corruption and harm across a broad spectrum from labour exploitation (Shenzhen is home to the infamous Foxconn factory where in 2010 workers manufacturing iPhones started killing themselves) to illicit trade networks (notably reports of the production of counterfeit electronics and distribution of human organs).

These Chinese-led developments are not limited to SEZs situated in China. The Golden Triangle, located along the banks of the Mekong River connecting Laos PDR, Vietnam and Myanmar, provides one such example of a Chinese elite-led infrastructural project. Here, the Golden Triangle Special Economic Zone (GT SEZ) situated in Laos' Bokeo Province is run by Kings Romans, a Hong Kong registered casino group. With the support of the Laos government, Kings Romans control a business empire of casinos, shopping malls, hotels, massage parlours and museums stretching across 3,000 hectares. Reports suggest the enclave has become a 'lawless playground' where illicit trade in drugs, humans and wildlife flourishes (EIA, 2015). The influence of Chinese business interests in the zone is significant: 'clocks are run on Beijing time, all business is done in Chinese currency and businesses are Chinese owned' (EIA, 2015: 2). This type of minimally regulated economic development is also emerging in the vast corridors connecting countries and regions associated with China's Belt and Road Initiative. For example, the China Pakistan Economic Corridor (CPEC) includes plans for the establishment of SEZs in Pakistan intended to drive future economic growth despite the historical failure of previous export-oriented economic zoning strategies in the country, which have so far failed to create meaningful employment, exports or ties to the domestic economy (Naeem et al, 2020).

The recent proliferation of SEZs around the world is essentially a story of continued diversification (Kleibert, 2018). The model has laid the ground for expanding the range of types of deregulated spaces in the global economy, ranging from processing zones designed for the manufacture of goods in Asia and Latin America, through intermediate destinations for the transshipment of goods in Africa and the Middle East, to high security, low tax warehouse repositories used by the global elite to store luxury assets in Europe. SEZs are now expanding into the economies of the global South and North, giving the impression of a proliferating model being adopted in order to invigorate accumulation strategies through these territorial designations. As Schwarzkopf and Backsell (2020) point out, the global capitalist class have increasingly focused on Western Europe and the United States (US) as spaces in which to promote the ostensible benefits of economic enclaves. For example, the European Union (EU) is now home to around 100 free zones and the US has seen free zones expand from 10 to 250 in less than 60 years. Most recently, as part of their post-Brexit

'levelling up' agenda, the UK government established eight new freeports in England. The first and largest – Teesside Freeport – opened in late 2021 and covers 4,500 acres encompassing several industrial sites, seaports and an airport (BBC News, 2021).

Continuing a trend that stretches back to Italy's first freeports (Tazzara, 2014), today's SEZs are products of orchestrated administrative planning by a compliant capitalist state infrastructure influenced by the lobbying practises of private business elites (Kleibert, 2018). SEZs are therefore ripe for an analysis that foregrounds spatial and territorial economic practices, the political economic co-ordination of these arrangements, and criminology's concerns with law and harm.

In the next section we outline an initial typology of special economic zones. Our typology is used to delineate key domains of crime and harm facilitated by SEZs. Each type thereby connects forms of crime and harm to particular capacities or capabilities that SEZs appear to confer, either on illicit uses or users. We identify three key types of harm in relation to these distinctive spaces. First, conduit infrastructures in which special zones create new and subtle conduits that may act as important components of supply chains for illicit goods. Second, we examine what we call evasion territories in which the connection of fiscal shielding and preferential arrangements enable forms of money laundering and tax evasion linked to these spaces. Finally, we consider the uses of SEZs as degradation amplifiers, focusing here on the capacity of the internal operation of these spaces to act as accelerants of environmental harm occurring outside these jurisdictions but which are nevertheless tied to their operation. Thus, each type focuses on a primary form of crime and harm organised around key modes of facilitation. It is important to note that the typology is broadly mutually exclusive while acknowledging that multiple forms of harm can occur in the same SEZ.

A criminological typology of special economic zones

1. *Conduit Infrastructure – The facilitation of global illicit trade*

The first and perhaps most widely documented criminological dimension of SEZs relates to the abuse of these designated areas as key infrastructures in systems of illicit international trade (Moiseienko et al., 2020; OECD, 2021). SEZs are heavily implicated in the global flow of illicit goods in general, although there are certain types of goods that are particularly vulnerable to misuse of SEZs due to their value, size, high tariff rate, volume of trade, and potential for intellectual property rights violations. This includes tobacco products, alcohol, pharmaceuticals, luxury goods, wildlife, electronic items, and other high duty goods (INTERPOL, no date). The OECD/EUIPO (2018: 13) offer robust evidence that the presence of SEZs in a country correlates with increases in the value of counterfeit commodities exported by that country, and that 'an additional SEZ within an economy is associated with a 5.9% increase in the value of these problematic exports on average'. SEZs are not the only attractive hubs for illicit trade, and in this article, we do not attempt to compare SEZs with other logistical hubs such as 'normal' ports, which would be a challenging task given the lack of data for such a comparison (see Moiseienko et al., 2020). However, SEZs are an integral part of global illicit trade in various ways, with some arguably acting as 'pseudo-mafia states, where an environment of 'no rules' becomes one of 'rule by the most influential'" (Bate, 2013: 8).

SEZs essentially operate as *sites of production* of illicit commodities or licit commodities traded illegally. In the tobacco market, for instance, some manufacturers of ‘illicit whites’ are small-scale or mid-size operations based in SEZs in countries with no domestic or otherwise legitimate markets. These schemes involve legally produced tobacco products, which are manufactured in the free zones of Eastern Europe, the United Arab Emirates (UAE), Malaysia, and South Africa, but which are then made readily available to illegal traders. Perhaps the most well-known case in the European market is ‘Jin Ling’, a brand lawfully manufactured in the free zone of Kaliningrad (Russia) but destined for the EU illegal market (Candea et al., 2009). In the UAE, 100% of the illicit white cigarettes in Dubai are produced in Dubai’s SEZs, which were also found to be the source of cigarette filters to North Korea in breach of UN and US trade restrictions (Global Trade Review, 2020). In 2016, up to 57% of ‘illicit whites’ in the Maghreb region originated from factories based in the UAE’s SEZs (KPMG cited in Moiseienko et al., 2020: 10).

In zone/cities such as Dubai or Shenzhen, illicit trade networks seem to function most effectively. Shenzhen is now regarded as the counterfeit capital of the world. The evolution of Shenzhen’s manufacturing base, particularly in electronics production, coincided with a boom in outsourcing among multi-national corporations. From global hardware to pharmaceutical companies, local manufacturers in Shenzhen are often sub-contracted to design and produce product parts. These contractors and factories then begin operating sister companies where they design and manufacture the same products to sell on the black market or create rival products in a new culture of knowledge-sharing in Shenzhen’s manufacturing ecosystem. The city even includes shopping malls dedicated to the sale of fake luxury goods (Landler, 1999).

In some regions, the status of SEZs as critical (illicit) production sites is further facilitated by regional economic arrangements and unions. The Economic Community of West African States (ECOWAS), for example, is a regional political and economic union of fifteen countries located in West Africa, which allows the free movement of goods between its members. Within this context, the freeport of Lomé in Togo has been identified as a major source of counterfeit electronics destined for other members of the community (International Chamber of Commerce, 2020). However, although manufacturers operating within the SEZ are primarily focused on production for export to foreign markets, on the national level, the problems that SEZs cause in their status as production sites seem to be exacerbated when they share a physical territory with a residential population that consumes part of the illegally produced commodities in the zone (Peresson, 2020). This is evident in GT SEZ in Lao PDR where lax regulations regarding possession of protected wildlife, farming of protected wildlife and harvesting of protected timber has led to the zone being a hotbed of wildlife trafficking (Zain, 2020).

SEZs are also critical *zones of transit and distribution* of illicit (and/or legally produced and illegally traded) commodities. Hall and Antonopoulos (2016) suggest that the use of SEZs in the Middle East, Central and Eastern Europe and Africa is widespread in the illicit medicine trade. Dubai’s SEZs are heavily implicated in the trade, offering spaces ‘to hide – or sanitize – a drug’s provenance, or to make, market or re-label adulterated products’ (Bogadich, 2007). It is now estimated that up to 75% of counterfeit medicines in the global supply chain transit through Dubai to conceal their origin (IRACM, 2013). The products are then passed through a

multitude of distribution channels before reaching their destinations. Illicit medicine traders are aware that the longer the distribution chain, the harder the products are to detect, and the processes of packaging and repackaging are very often located in SEZs that lie *en route* while the products are in transit (Hall and Antonopoulos, 2016). A similar process takes place with other counterfeit products: counterfeiters import 'unfinished' goods into SEZs, add counterfeit trademarks, and export the finished products to other countries (see WEF, 2012; The Economist, 2018). Untaxed (in-transit) cigarettes are legally exported and moved to SEZs where they are then falsely labelled as a different type of good and smuggled to a destination country (National Research Council, 2015). In other cases, cigarettes have been found to 'sit' in transit in SEZs such as those in Panama and Dubai for weeks before they are sold, often through multiple buyers in a short period of time, 'complicating efforts to identify where "leakages" occur' (Walker Guevara, 2008).

In Europe, precisely because SEZs are locations that allow interception of any type of merchandise by the authorities at critical points within the trading process to be avoided (OECD/EUIPO, 2018), they are exploited as transit spaces in so-called VAT 'carousel fraud' (also known as 'missing trader fraud'). This is financial fraud that abuses the VAT system, resulting in fraudulent extraction from the EU member Treasury of revenue from the sale of standard-rated goods or services. The Financial Action Task Force (cited in CSD, 2015: 388) offers an example in which the broker at the end of the UK chain exported to a third country outside the EU was entitled to repayment of input VAT from the HMRC. Fraudsters exported to third countries with SEZs. Within hours, the goods had been transported back to the EU with their destination stated as the UK. On entering the EU, import duties were deferred under Community Transit rules until goods reached the destination country. Consignments could be split and sold through several traders in different Member States to mask the identity of the goods. Goods emerge as intra-community supplies, which were sold free of VAT to the UK missing trader. The chain could then be repeated. The ability to avoid interception or scrutiny in SEZs also leads to manipulation of Customs declarations. In the case of timber trafficking, protected timber species such as Ramin will not be declared in the Commercial Free Zones in Malaysia and Singapore (Zain, 2020). By not identifying the timber as a protected species, therefore allowing it to pass through Customs unincumbered, it can be laundered into the legal market.

Finally, SEZs are *critical points for laundering the proceeds of crime*. The facilitative policies in SEZs provide not only a 'friendly' environment for businesses but also low risks for money laundering. Initially, they provide opportunities for the laundering of gains from a wide range of illicit markets and activities. In cases of money laundering within SEZs, 19 predicate offenses were identified by the FATF (2010), including racketeering, drug smuggling, arms trafficking and kidnapping. Ciudad del Este, a Paraguayan city located in the Tri-Border Area, where Brazil, Paraguay and Argentina meet, and which hosts two SEZs (Zona Franca S.A. Global and Zona Franca Intl.), has been considered as the 'largest illicit economy in the Western Hemisphere' with links to trade in drugs, arms, and humans, as well as alleged links to terrorist groups (Global Financial Integrity, 2019; WCO, 2019).

It is commonly understood that transnational illicit trade is driven by and capitalises upon 'criminogenic asymmetries': structural discrepancies, imbalances and mismatches in economy, law and politics that generate incentives and rationalisations for people (and

companies) to engage in illegal practices and/or reduce the authorities' ability to control illegality (Passas, 1999). Such criminogenic asymmetries in regulation and law enforcement are embedded in the international trade system and exemplified by SEZs, which are effectively 'blind spots' built into legal systems enabling entrepreneurs to do legally in some jurisdictions what is illegal or heavily regulated at 'home' (Ruggiero, 1997; 2020). SEZs, as archetypal 'blind spots', offer financial and competitive advantages that encourage 'creatively destructive' (Schumpeter, 1934) entrepreneurs to innovate, search for and create new business opportunities, subvert regulations and, by injecting economic dynamism, rejuvenate capitalism.

2. *Evasion Territories - Elite tax and tariff avoidance*

Up to this point we have considered concrete practices of fraud, laundering and tax avoidance, which seem to have been enabled and proliferated by the creation of SEZs. Concern about these issues has been articulated by civil society, tax justice NGOs as well as, more recently, central governments keen to plug the holes of national public finances. But this has not impeded corporate and state (or city-state) government initiatives to create new low and no-tax jurisdictions. The extension of freeport warehouse facilities around the globe is an important type of legal-geographical arrangement, a particular type of SEZ, in which taxes are suspended for a range of goods being stored, often by wealthy clients seeking tax-advantageous arrangements that enable wealth accumulation strategies more broadly (Schwarzkopf and Backsell, 2020). How do such freeports fit criminological concerns with crime and harm, and how can we conceptualise their expansion and these impacts?

Freeports operate as a kind of 'fiscal limbo' within sovereign jurisdictions. These storage facilities enable wealthy clients to hold valuable goods, artifacts and commodities, without subjecting them to prevailing tax arrangements, in perpetuity if need be (Tax Justice UK, 2021). Their particular advantage is the way in which they enable discrete onward transit so that local tax charges can be avoided (EPRS, 2018), enabling the avoidance of duties that would otherwise befall artwork and other precious items that have been sold at auction. A key example in Europe, the Geneva Freeport, has developed its reputation as a prominent 'free warehouse'. Various scandals exposing criminal and corrupt practices in the Swiss freeport – which sits at the end of an airport runway and is home to one of the world's largest collections of public or private art (Steyerl, 2017) – have been reported in recent years. Such freeports have been used to store a wide range of licit goods, including gold and other precious metals, artworks, wine, jewellery, and vintage cars. The common denominator of these items is their ability to be stored in relatively small spaces so that large amounts of personal wealth can be held and liquidated when it is required; capital is converted into valuable goods and re-accessed through auctions or private sales to release cash at some point in the future (Steyerl, 2017).

The emergence of private storage facilities more or less immune to public inspection has also raised significant concerns about laundering and the trade in illicit goods, such as stolen archaeological treasures from the Middle East or stolen artworks (Schwarzkopf and Backsell, 2020). Concerns about tax evasion, illicit goods and the wider role of freeports in facilitating strategies of wealth management (often supported by a wider cast of actors and institutions that include lawyers and tax advisers) fit with the concerns of macro-level assessment within

critical criminology. For example, freeports clearly form distinctive fiscal-legal-spatial designations fit with theoretical sketches anchoring national political-economic strategies with the priorities of elites, the exceptional power of corporate and political actors, and the grasping, anomic character of this culture more broadly (Messner and Rosenfeld, 2012; Young, 2007).

A string of criminal investigations at key freeport venues has undermined efforts by political elites to explain freeports solely in terms of increased investment activity in local city jurisdictions. Their association with tax evasion, their adjunct status in facilitating wealth expansion and criminality remain among many challenging their apparent legitimacy. Freeports are used much less by corporate actors and are generally much smaller than other kinds of SEZ, forming a kind of global archipelago of locations that support the kind of lifestyle choices, consumption habits and wealth management strategies of the wealthy (Harrington, 2017). However, this client group and their investment strategies are increasingly located in relation to questions of crime and harm. For example, one of the potential harms of freeports is their position in relation to a wider world of offshore wealth storage, tax avoidance and evasion (Shaxson, 2018). As tax secrecy jurisdictions they, unlike more obviously offshore island tax havens, sit geographically within mainland jurisdictions. Thus, freeports form spatial enclaves protected by secrecy, varying tax laws (even within these national contexts). Their defence in law is mobilized by political and corporate elites who have engineered these spaces as a means to attract a footloose global capitalist class of the rich and the financial services sectors attendant upon them (Shaxson and Christensen, 2016). This means that law itself is effectively suspended or altered by the sovereign state under arguments about wider economic benefits that have been critiqued by Trades Unions and tax justice NGOs globally.

The freeport warehouse can be understood as part of a wider set of services and physical facilities that allow the wealth holdings of the super-rich to be accumulated, expanded and retained as an untouchable reserve in protected enclaves. In some cases, it appears that this kind of facility, despite its status as an enclosed space, does not preclude the continued enjoyment of possessions. In the case of the Geneva Freeport artwork can be enjoyed in a gallery space by owners and invitees in a convivial environment. At the Luxembourg Freeport (itself designed in the manner of a medieval castellated space by its architects) plans for public, galleried exhibitions of art that are subject to tax exempt/suspended status raise important questions about whether such assets are still being effectively warehoused or being benefitted from by owners. In this sense, SEZs combine with low tax jurisdictions (so-called tax havens) in a complex global infrastructure that establishes the avoidance and evasion of laws, regulation and taxes as a key economic growth strategy. These connections between law, elites, crime and geographical space have not been developed in the criminological literature.

One way of understanding the deeper logic of this system is to point to the work of Shaxson (2011), who describes a kind of spider's web system in which capital flows through island havens to then be returned to the colonial core of cities such as London, which are the major beneficiaries of low oversight and deregulation. The claim is that the 'onshore' economy will benefit as pre-laundered monies flow through banks and associated financial institutions to fund various purchases such as trophy homes, wines, private school fees, interior decoration, and other services. The territorial onshore economy becomes a para-consumption space in

many ways dependent on the health of the offshore economy. Rather like the creation of 'green' or ethical investment funds by banks simultaneously offering standard and much less ethical products, the SEZ in general and the freeport model in particular generate a fiscal double standard that allows the retention of a veneer of respectability and law for all in tax matters, while in reality permitting spaces that offer back doors for capital flows and the storage of goods which in turn enable tax avoidance or more elaborate systems of evasion.

The new luxury freeports offer distinct legal and physical spaces (Helgadóttir, 2020), but such zones cannot be separated from a wider set of important activities that cluster around wealthy client bases. For instance, many clients require access to air and seaport facilities. These are necessary not only for the movement of items to and from the freeport itself but also, critically, for the periodic movement of the wealthy to the freeport facility to monitor or enjoy their inventories (Helgadóttir, 2020). The freeport is also related to institutions of tax avoidance, privacy, and wealth investment (Harrington, 2017) that were established to build, maximise and reproduce elite privileges within and across generations. By extension, the freeport can now be seen to occupy a prominent and useful place – through mobilities, tax, and other legal arrangements – in capitalism's global archipelago of key enclaves that includes gated communities, island residences, enclosed leisure spaces, and private cities (Kohn, 2020).

For some analysts, the freeport is the result of strenuous efforts by the wealthy, enabling institutions in the political field and the wealth management industry to create extra-territorial spaces that help to cleave away the need for social responsibility and fiscal contribution. Thus the many personal freedoms, expansion of private wealth and privacy can be enjoyed through the use of these infrastructures, without interference by national governments, tax inspectorates or, indeed, the citizenry of jurisdictions increasingly losing out to these kinds of preferential tax treatment. In this sense freeports fit with the criminological lexicon of culture, economy and crime. However, they also connect with criminological research and theory that has identified the ways in which economic life (particularly in terms of the role of the state, corporate life, class and inequality) may be generative of wealth accumulation strategies characterised by norms of aggressive competition, a casual lack of interest in social consequence and the production of harmful outcomes (Bame-Aldred et al, 2013; Reiner, 2019).

Freeport zones help to enable an extension of elite deviance and criminality by creating 'blind spaces'. Such spaces enable an environment that is itself facilitative of laundering practices (Schwarzkopf and Backsell, 2020). The emphasis on enclave economics might usefully be considered a new development of what Turner (2006) referred to as a move to an increasingly 'enclave society' that can be picked-up by criminologists in potentially powerful ways. Observing forms of mass population migration alongside capital mobility across national borders, Turner argued that the idea of an enclave society helps us to identify the residual role of the neoliberal state as it acts to guarantee protection against unwanted outsiders while restoring the advantages of the wealthy and other elites in an increasingly turbulent global political system - a kind of social storage or defence system. In this sense the freeport becomes a kind of socio-legal and territorial strategy creating facilities that respond to the lobbying and tacit advantages enjoyed by capital. It is notable, however, that these forms arise *alongside* methods of pacification, segregation and the enclosure of external migrant

populations and unruly urban spaces. Where the elite are provided with protected enclaves, or capsules (De Cauter, 2005), poorer or alien bodies are repelled and sequestered in camps or deflected by walls and fences (Briggs, 2020). Both forms of enclave and the devices used to secure them are mediated by a state increasingly captured by capital, which directs public attention to the open camps of migrants while it ignores and indeed provides facilities for widening wealth inequalities and risking harms.

3. Degradation Amplifiers - Hubs of emanating environmental harm

Crime and harm that emerges in the enclave spaces of SEZs impacts not only people, but also other species and the environment. As noted, SEZs are not a new phenomenon. Historical data suggest that environmental degradation caused by SEZs is two-fold – the direct impact on the environments in which they are built and the impact on the environment from the resources needed to build and sustain the businesses that operate in these spaces. There are two factors to this environmental degradation. First, economic growth is linked to environmental degradation, particularly in the early stages of growth before degradation decreases (Liu et al., 2006). This is known as the Environmental Kuznets Curve; pollution will start at high levels, but it will decrease as time goes on and further protections are put in place or clean-up operations are initiated (Liu et al 2006). That environmental degradation is externalised (meaning it is not accounted for in everyday business practices) is one aspect of how capitalism is inherently criminogenic (Ruggiero, 2013). Second, foreign direct investment has negative environmental impacts, but is sought regardless because of the economic growth in the host country (OECD, 2002). Again, the prioritisation of the economy over the environment is central to capitalism's criminality (Whyte and Tombs, 2015). SEZs encourage both factors, and therefore pose particular concern for environmental health. Although there are others such as loss of biodiversity, two significant environmental concerns are *pollution* and *land use change*.

As the Environmental Kuznets Curve predicts, in Shenzhen SEZ production-induced pollutants from industrial manufacturing started high but decreased as some regulation was implemented and some existing pollution was cleaned up (Liu et al., 2006). However, organic pollutants remained high during the timeframe of Liu et al.'s (2006) study (1980-2003) due to lack of sewage treatment and public sanitation facilities. Such cost-saving measures are frequently employed by corporations to maximise profits (Davies and Wyatt, 2021). Kim (2006) notes that Shenzhen experienced a significant decline in environmental health, including poor air and water quality stemming from human and animal waste and landfills. The foreign industries attracted to China's SEZs are heavy polluters with inefficient energy production and high levels of consumption (Kim, 2006). In addition to air, water, and noise pollution, Kim (2006) notes that China's SEZs also have toxic contamination and increases in blood-lead concentrations of the people living and working there.

The pollution generated by Chinese SEZs not only affect China. It is thought they contribute significantly to the 'yellow dust' in the region (Kim, 2006). Yellow dust consists of contaminated particles that spread from China to North and South Korea, Taiwan, and other East Asian countries. It is thought to trigger acid rain in South Korea and Japan (Kim 2006). According to Kim (2006), Chinese SEZs may also be contributing to climate change, ozone depletion, and acidification of ecosystems. Yet, despite this abysmal environmental record,

Shenzhen was given an award in 2002 by the UN Environment Program for efforts in economic development and environmental protection (Liu et al., 2006).

Other SEZs have similar problems with environmental degradation. Gujarat, India's largest SEZ, lost significant fish stock from industrial pollutants in the water. Legal battles are now being fought over environmental violations at the site (Sud 2020). The (1996) notes that maintaining water quality is especially challenging in such zones, and the proposed CPEC is raising similar concerns. It is predicted that the infrastructure projects required along the new corridor and the industries that will be situated there will pollute lakes, rivers, game reserves, mountains, and sanctuaries in Pakistan (Khan and Chang, 2021). Furthermore, there are worries about the resulting traffic, dust particles, suspended solid particles, increase in greenhouse gasses, and deterioration of the soil. In addition to pollution, there will be extensive deforestation, which may contribute to flooding and loss of biodiversity; the latter because once isolated places will be made accessible to poachers (Khan and Chang, 2021).

SEZs associated with manufacturing tend to be in coastal ports to facilitate the easy shipping of products. This is evident in China's approach to SEZs, where preferential policies for foreign investment and trade were implemented in coastal cities (Brandt and Rawski, 2008). Wei and Ye (2014) note that the human population growth in SEZs (both residents and workers) raises questions of land use and housing. The consequences for the land can be severe. Wetlands and shorelines are delicate ecosystems, which, once lost or disturbed, are difficult to restore (Kim, 2006). Furthermore, coastal regions can experience extreme weather. Gujarat SEZ was built in an area prone to cyclones, which can compromise waste facilities and threaten human safety (Sud, 2020).

Sud (2020) argues that the land itself can often be overlooked as SEZ projects are planned. Gujarat SEZ is expected to cover 32,000 hectares, including a coastal area as well as the commons, pasture, and agrarian lands of four villages. SEZs take up vast areas of land, which means an enormous use of resources, including water and agriculturally productive land, which has detrimental impacts on local populations (Sud, 2020). To capture the sheer size of these spaces, Sud (2020: 1351) states:

'[I] realised the transformation I was witnessing was not of land but lands, as also water and air. There were mangroves that grow in brackish water giving way to a mechanised harbour; the sea was being dredged into solid, commercial space. Creeks were being filled and sand dunes flattened. The miracle of the Zone was not the construction of world class infrastructure, as the private developer of the project suggests in promotional material. What was miraculous was the construction of land itself'.

Such extensive environmental change and degradation raises the question whether SEZs can be designed with better environmental protection. So far, effective environmental regulation in SEZs seems less than forthcoming.

In China, proposed efforts to improve environmental regulations were not implemented (Kim, 2006). The industries in the SEZs either ignored the environmental regulations or loosely interpreted them to enhance economic growth. Environmental impact assessments were

carried out, but they were ineffective. In China, Kim (2006) found that the courts overseeing the violations of environmental regulations were strengthened and that SEZs were allowed to set tougher environmental standards. Yet, this has not led to a significant improvement in environmental health. Industries can circumvent regulations by picking and choosing which SEZ to operate out of, which triggers a 'race to the bottom' regarding environmental regulation. As Kim (2006) observes in South Korea and Khan and Chang (2021) note for CPEC, existing regulations were not fit to mitigate the impending negative environmental consequences. The point is that even though the environmental dangers are well known there has yet to be a SEZ where the environment has not suffered from its construction and activities. Furthermore, corporate environmental offending is often not policed; corporations are rarely held legally accountable for environmental degradation (Salama and White, 2017; Whyte and Tombs, 2015) and for the most part are self-regulated (Davies and Wyatt, 2021). Environmental harm is a means of maximising profits and easily done in these spaces where formal regulation is weak (Passas 2003).

If we turn to the British context, eight new SEZs in England will be located in seven coastal areas and one inland airport. The actual tax-free zones may extend 25 miles beyond the ports (Topham, 2021). During the consultation process, numerous objections were raised based upon the danger posed to the environment. The Wildlife and Countryside Link (2020), a conglomeration of 57 British organisations and the Welsh and Scottish Governments (Webb and Jozepa, 2021) expressed concern that freeports would weaken environmental protection and fail to maintain Britain's global leadership on climate change. Several of the English SEZs, like many in China, already suffer from environmental degradation and are located in sensitive coastal areas. For instance, parts of Teesside have some of the lowest scores for natural environment and natural beauty, because of severe habitat loss and industrialisation (Community Foundation Tyne and Wear and Northumberland, 2017). Some parts of Teesside also already suffer from very high levels of pollution and CO₂ emissions (Community Foundation Tyne and Wear and Northumberland, 2017). Opposition to the freeports noted that Britain's coastal areas, particularly the intertidal mudflats and saltmarshes near many of these ports, are under threat from development and are predicted to disappear between 2040 and 2100 (Environment Analyst, 2019).

There is no exact indication of what the environmental regulations at the English SEZs will be. However, there has been pressure from proponents to relax planning regulations, including expediting marine licensing and reducing delays caused by environmental impact assessments (Environment Analyst, 2019). Advocates for freeports have specifically criticised EU regulations (the Habitats Directive and Nature 2000 sites) that protect the environment as being restrictive to development, cumbersome, and time consuming. Proponents have encouraged the UK government to streamline planning and development for freeports (Environment Analyst, 2019). Such suggestions have led current SEZs to be sources of environmental degradation and further demonstrate the criminogenic nature of capitalism.

Paradoxes of the Zone

So far, the discussion has shown how SEZs act as extra-legal spaces, or parallel spaces, in which a form of shadow sovereignty can be seen to operate that is in tension with the role of the formal economy and the state itself (Nordstrom, 2000; 2007). SEZs are clearly designed

to guarantee wealth extraction without constraint at the points of arbitrage between the realms of legal and illicit, and benefit and harm. As a result, they are paradoxical spaces with many contradictory features, producing liminal spaces of 'inbetweenness' that are simultaneously offshore and onshore, and therefore inside and outside the sovereign power of the state (Schwarzkopf and Backsell, 2020). Building on our typology of the primary forms of crime and harm facilitated by such spatial jurisdictions, we can identify some of the main paradoxical features of SEZs as well their underlying logic, and position this in a discussion of contemporary capitalism, its shifting accumulation regimes and the relevance of these zones for criminology.

Our typology of harms indicates that despite being presented as 'supremely rational and ordered' (Bach, 2011: 112), SEZs in practice yield disorder, harm, and diminished state sovereignty that delegates other forms of para-state sovereignty to market. They are spaces of excess, of 'special liberty' (Hall, 2012), where ethical and legal boundaries can be transcended, and the harms associated with it can be risked as the zones cater to capitalist needs and desires. It has been widely argued that SEZs exemplify spatially selective forms of territorial governance – a variegated or graduated sovereignty – where states compete to attract and protect private businesses through new jurisdictions and borders (Ong, 2006; Holden, 2017). In these demarcated zones, state functions are fragmented, offering intentionally weaker points in the structures of governance that foster a range of dysfunctions that the state cannot subsequently control.

Actively entering into a regulatory race to the bottom, the state, whether democratic or authoritarian, is compelled to become the agent of its own disempowerment. New territories and negative externalities are produced in local areas, regions or hinterlands where legal and regulatory frameworks are suspended. These new territories reconfigure infrastructural power and political authority across spatial scales. Existing in the context of this variegated sovereignty, global illicit trade flourishes and elites are provided with new ways to avoid taxation and hoard wealth while avoiding blame for the negative social and environmental externalities they produce; they are, of course, simply acting within the (diminished) laws laid down by the state they have lobbied into ongoing deregulation. This is not merely a case of the blurring of legal and illegal 'worlds', but the evolution of a specific infrastructural regime that is tied to a kind of variegated sovereignty that weakens the boundaries set out in law. The effect of these renegotiations is also to produce and enable patterns of economic, social and ecological harm across multiple spatial scales.

SEZs may be celebrated as modern-day success stories (such as the Shenzhen SEZ) or touted as the promise of economic revival for the places worst hit by neoliberal reforms, the reversal of their fate and the return of jobs and prosperity (as with the new UK Teesside Freeport). However, evidence suggests the economic development they generate has the effect of further hollowing out those places that have already suffered because of economic change. The zones foster an ever-widening gap between the upper and lower classes, which contradicts newly made political promises about improving social mobility and regional redistribution. On the one hand, elite actors in the zones become richer and more extractive, employing labour with low wages, and accumulating and hoarding assets but not paying tax. On the other hand, labour is hyper-exploited in the zones, made to work long hours, endure low wages and substandard living conditions, and work in environments in which health and

safety standards are either non-existent or poorly enforced and trade union activity is curtailed (Parwez, 2014; Singh, 2009).

Taken together, this work is important in opening new lines of inquiry that further historicise the zones and the logic that underpins them. As we seek to locate the SEZ model and its complex and contradictory political and economic configurations over time, important scholarly work is beginning to bring an understanding of why it is that much that goes by the name of neoliberal globalisation harks back to older forms of capital accumulation (Slobodian, 2018; Wark, 2019; Azmanova, 2020; Dean, 2020). In recent years, tendencies have emerged that are indicative of an initial move into a post-neoliberal era, wherein the role of the state and market is changing, patterns of social mobility are halted, and new quasi-sovereign entities and networks have emerged. Such changing expressions of sovereignty in SEZs, alongside a return to pre-bourgeois forms of power, in many ways draw similarities with the local arrangements found in feudal societies, where different political and economic authorities claimed right and jurisdiction, and arbitration and compromise often bypassed the rule of law laid down by an autonomous sovereign political authority (Dean, 2020; see also Meiksins Wood, 2008). The rules are set by new and complex networks of powerful state and non-state actors, who benefit from these new alignments of sovereignty, exploitation and appropriation.

In developing our typology of SEZs we have highlighted the significance and relevance of these spaces for criminology. In this respect we suggest that criminology should concern itself more with the intermediaries, lobbyists and territorial activists pushing for these strategies. This is because it is clear that not only the economic harms associated with more unequal societies are part of these measures where wealthier groups and corporations benefit, but also how a wide range of harms emerge from these arrangements. We can see that a new class of libertarian merchant adventurers has particularly been positioned to exploit SEZs as spaces of exception for capital gain without needing to be concerned with the range of social and ecological harms generated by them (Blas and Farchy, 2021). From global intermediaries, brokers, investors, and collectors involved in both legal and illicit economies, these actors take advantage of the business incentives in SEZs but have no fidelity to the area or to workers. This elite 'vectoralist class', to use Mackenzie Wark's (2019) phrase, do not necessarily own the means of production but instead monopolise information itself and can move seamlessly in and out of the physical spaces of SEZs, accumulating wealth 'without ever extracting, producing, building or transporting anything' (Schwarzkopf and Backsell, 2020: 5). These features of a more financialised and weightless capitalism are exemplified within the knowledge economy. For example, Apple do not produce iPhones but outsource production to businesses in Shenzhen SEZ, where workers are so badly exploited that suicides have become a significant concern. The real power then lies in the exploitation of legal-spatial regimes that promise frictionless and fluid openings to produce, store, transport and invest. The zone model fits somewhat with the Deleuzian image of capitalism as 'fulfilling a nomadic impulse' (Bach, 2011: 107), but this metaphor is only partially useful because the SEZ is an example of physical infrastructure that is not mobile but permanently established in nodal zones. Accumulation and exploitation have become as much about rent and debt as commodity production. Wark (2019) is making the point that we are perhaps now living in a global system that is something worse than capitalism, leading scholars such as Jodi Dean (2020) to discuss the feudalising tendencies of contemporary capitalism.

Alongside the facilitation of cheap production processes and the transshipment of goods exempt from tariffs and duties, modern-day SEZs also take on the form of storage facilities that can be categorised in a unique legal-spatial paradigm of immobility designed to provide the elite with services to hoard legal and illegal luxury assets free from duties, taxes and scrutiny. Schwarzkopf and Backsell (2020) identify how this specific design of SEZ is illustrative of retrogressive trends, a 'remedievalization'. Here the Geneva Freeport offers a modern variant of the zone model. Designed not as a trading hub but as a space of capital accumulation in transit, the warehouse complex couples the immobility of historical feudal wealth hoarders with modern-day technology, a kind of techno-feudalism in which paradoxical models of social and economic transformation appear to encompass capitalist and feudal tendencies (Neckel, 2020).

There is much for criminology to learn from these shifts that are pushing the current mutation in capitalist development beyond neoliberalism. Insights help us to decipher the current conjuncture and forecast its possible directions, particularly the cumulative effects of such institutional-political decision making on patterns of crime and harm. Key for criminologists today is keeping pace with the political and spatial complexity of governance arrangements – of 'extra-state networks' – to understand the vast networks of people who are not marginal to the world's economies and politics, yet cross divides between legal, extra-legal, quasi-legal and illegal activities (Nordstrom, 2000).

Conclusion

Criminologists working from a variety of theoretical perspectives researching illicit trade, economic crime, elite crimes, and social and environmental harm have provided valuable theoretical insights that can be used as a basic framework for further thought on SEZs. Since Bonger (1969 [1916]) and Merton (1938), criminology has produced strong theoretical perspectives on the criminogenic tendencies inherent in capitalism's market economy, and indeed the authoritarian social reactions that can follow its inevitable crises should right-wing politicians remain in office (Hall et al, 1978). Messner and Rosenfeld (2012) remind us that Merton's insights are still worthy of their place – unless our cultural institutions are strong, individualistic and materialistic culture is criminogenic wherever opportunities arise as dreams of limitless individual success and wealth run into structural constraints. Ruggiero's broader and more advanced work on the 'crimes of the economy' (2013) and financial crime (2017) unpacks and combines insights from conflict theory, anomie and control theory to identify both licit and illicit sectors of the global market economy as inherently criminogenic and its actors as irrepressibly reckless. Similarly, Karstedt and Farrall (2006) reveal the extent of undisclosed criminal activity among the middle class. Passas (2003) reminds us that formal, legal institutions are also important in the face of the difficulty criminologists and regulators experience in distinguishing between legal and illegal market activity as actors exploit opportunities where formal regulatory frameworks are weak.

However, criminology must keep pace with the broad ideological and economic reforms of a world in the grip of a global pandemic, which is so far having contradictory effects that both accelerate certain varieties of privatisation while also demanding new, advanced forms of social, governmental and macroeconomic intervention. SEZs provide one such example of

these complex economic shifts. The criminogenic nature of SEZs appears to be far-reaching. As we have shown, SEZs also pose risks to humans, non-human species and the environment, raising concerns not only for policing and regulation but also social and environmental justice. Yet, to date such economic enclaves have only made a guest appearance in criminology. To establish SEZs as essential to criminological inquiry, we have built a typology of the domains in which crime and harm are evident: illicit trade, elite wealth holdings and environmental degradation. Of course, this list is not exhaustive but is intended to operate as a template for further work. SEZs are important nodes in the global trafficking of various commodities, spaces in which criminal and harmful practices are proliferating. Rather than thinking of such spaces as places of vulnerability it seems more appropriate to understand them as sites in which deregulation, elite interests and state plans for assisting capital expansion are hardwired into their physical and legal constitution. Criminologists must ask new questions about whether trading networks, opportunities for criminal practice, formative links between legal and illegal business, and actors' subjective drives and practices in these deregulated spaces might demand advances in our understanding (Hall, 2012; Reiner, 2016).

Building on our typology, we were then able to identify a range of paradoxical practices and affects in SEZs and relate these to contemporary shifts in global capitalism's accumulation regimes. SEZs are predicated on an extraterritorial and deregulatory global economic model, yet they are also a state-led initiative of reterritorialization in need of effective (re)regulation. Many of the shifts and effects signal retrogressive trends. SEZs are one type of spatial fix to the crisis of capitalism and its various accumulation regimes that is perhaps beginning to exhaust itself. But as the economic model continues to present dysfunctions – ranging from exploitative accumulation processes to destructive urban infrastructure plans and ecological crises – criminology must keep track to capture coordinated efforts to establish new territories, new regulatory regimes, new markets, and to analyse how best to effectively police enclave spaces. Moreover, these spaces provide opportunistic contexts for newly enthused actors and their inventive practices across both the legal and illegal economic sectors. Advances in criminological theory are required to inform democratic governance on how it can influence the attempts of both cultural and formal institutions to regulate and steer global economic processes in a direction that can reduce crime and harm and serve the interests of working people and the environment. Improved knowledge of these zones and the different effects they will have on everyday lives where they exist across worlds is important to our collective social lives and ecological future.

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