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### Investigating the Effect of Special Free Zones on Reducing Smuggling Goods in Customs of Western Azerbaijan Province

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#### ABSTRACT

The main objective of this study is investigating the effect of special free zones on reducing smuggling goods in customs of Western Azerbaijan province. The method of research is survey- descriptive. The statistical population of the study were the staff of customs of Western Azerbaijan province which their number are 715 person. The sample size was calculated 250 by using the Cochran formula and they were selected by stratified random sampling. The tool for data gathering was the researchers' questionnaire. Its validity was confirmed by the supervisor and a handful of professor's management and reliability was confirmed by Cronbach's alpha that obtained 0/88. The collected questionnaires were analyzed by (Kolmogorov Smirnov test, one-sample *t*-test with test values 3). Results indicates that creating special free zones has significant effect on reducing smuggling goods in customs of Western Azerbaijan province.

**Keywords:** Special free zones, smuggling goods, custom.

#### 1. INTRODUCTION

Now days the size of the underground economy in the world, especially in developing countries is increasing. According to some estimations the underground economy constitutes on average 41 percent of GDP (gross domestic production) in developing countries, 38 percent of GDP in countries of Cooperation Organization and GDP in countries of countries in transition and 17 percent of GDP in Countries of the Organization for Economic Cooperation and Development. According to the statistics Center for Combating smuggling in Iran, the number of cases of smuggling in Iran has increased from 28829 cases in 1995 to 34711 cases at 2010. Since the discoveries of smuggling in Iran is only a part of the

underground economy this indicates the widespread of illegal trade in Iran (Zarae Nejjhad and Ebrahimi, 2012).

Economic and commercial factors that cause the phenomenon of bribery and smuggling goods into the Iran are including: Difference between the prices of domestic goods against foreign goods, the quality of domestic goods, laws and legal regulations and customs, Problems of heavy government taxes and fees imposed on producers, the lack of centralized management and stringent rules in fight against trafficking and deal with it, the manner of functioning of the state in relation to free trade zones and border protection, the country's vast borders with neighboring countries that are indifferent to fight against smuggling or trafficking goods, Severe administrative and bureaucracy business regulations, freedom of institutions and organizations involved in the importation of goods into the country, low cost of smuggling that motivates greedy people to do illegal actions, facilities available to dealers that is provided through companies outside of the country, widespread unemployment especially in border areas, the penetration of consumer culture and creating a tendency to consume luxury goods in classes of people, Large-scale advertising to buy foreign goods in the mass media, especially radio and television, Inefficiency of industrial centers to produce at low cost and high quality and meet both the qualitative and quantitative needs of the consumer (Yazdanfam, 2009). Several studies have been conducted on factors affecting smuggling, for example the results of Esmaelpour and Abbasikia (2014) indicated that economic factors and political indexes are the most important factors in the commission of smuggling. Results of Mottaghi and Sadeghi (2014) expresses the relationship between employment and unemployment, poverty, exclusion area and level of education with committing smuggling, this means that the higher of the unemployment rate, the worse the situation of poverty and generally deprivation of the region becomes worse and as a result the field to commit to trafficking becomes more. And many traffickers of products have been forced to this due to economic and unemployment pressure.

On the other hand to create a special free zones brings positive effects. For example results of Mosae and Aiyana far (2008) indicates that Kurdistan province considering its potential and comparative advantages, can play a significant role in the universal field and helping to improvement of our country as a good options to create free economic zone. Results of Vali Nafs et. al., (2014) indicated that Chabahar free zone has been very effective in reducing the unemployment rate in the city and province that in taking desirable advantage from that potentials it is possible to improve the capabilities of the free economic zone of Chabahar. Nahi (2015) suggested that free zones have not been very successful in four major factors namely exports, national and local employment, attract foreign investment and technology transfer. So we must be attentive to the requirements of these areas and economic conditions and attract foreign investors by creating a stable economic and political environment to these areas also have a positive effect on the national economy. The study results of Pakdinorit et. al., (2014) indicated that special economic zones great impact on domestic and foreign investment and developing countries can create free economic zones as an important opportunity to develop their investment. Amin Kavlak (2012) showed that special free zones have had significant effect on indicators of development, export diversification, domestic and foreign investment, local employment, increase domestic production, particularly tourism and attract foreign tourists. Findings of Jane (2009) reveals that creating special economic zones are not only capital but also they are very effective in the transfer of advanced technology as well as provide political and economic conditions, especially for developing countries. However, whether the process of creating free trade zones can combat trafficking at the border is disputed by experts and researchers. Therefore considering the content of this study the

main question of current study was expressed, thus the main question of this study is: Is particularly free economic zones are effective in preventing or reducing good smuggling?

## 2. RESEARCH METHODOLOGY

The method of research is survey- descriptive. The statistical population of the study were the stuff of customs of Western Azerbaijan province which their number are 715 person. The sample size was calculated 250 by using the Cochran formula and they were selected by stratified random sampling. The tool for data gathering was the researchers' questionnaire. Its validity was confirmed by the supervisor and a handful of professor's management and reliability was confirmed by Cranach's alpha that obtained 0/88. The collected questionnaires were analyzed by (Kolmogorov Smirnov test, one-sample *t*-test with test values 3)

## 3. FINDINGS

### Descriptive Findings

The frequency distribution of statistical sample of stuff of customs of West Azerbaijan indicates that 72/8 percent were men and 27/2 percent were women. Also 14/8 percent of subjects had 25 to 30 age, 22 percent of them were 31 to 35 years age, 35/2 percent of them were 36 to 40 percent, 15/6 percent of subjects were 41 to 45 years age and 12/4 percent of them were over 45 years. also 25/2 percent of subjects were lower than 5 years, 53/2 percent of subjects were 5 to 10 years, 12/8 percent of subjects were 11 to 15 years old and 8/8 percent of subjects had more than 15 years' work experience.

### Statistical Indicators of the Research Variables

Statistical indicators including mean, standard deviation and range for each of the variables affecting the reduction of smuggling in West Azerbaijan province has come in Table 11.1.

**Table 11.1**  
**Statistical indicators of the research variables**

<i>Effective variables on reducing smuggling goods</i>	<i>Mean</i>	<i>SD</i>	<i>Range</i>
Accelerate in the infrastructure, construction and development	3.53	0.467	3
Economic growth and development	3.80	0.432	2
Doing domestic and foreign investing	3.86	0.294	1.78
Increasing common incomes	4.07	0.352	2
Creating the healthy and productive employment	3.38	0.277	2.20
Regulating the labor and goods market	3.49	0.170	0.87
Active participation in global and regional markets of production	3.18	0.085	0.49
Transporting goods	3.49	0.170	0.87
Creating the special free zones	3.60	0.124	0.64

### Inferential Statistics

**Kolmogorov-Smirnov test (*k-s* test):** Results of Kolmogorov-Smirnov test (*k-s* test) in Table 11.2 shows that for all effective variables on reducing smuggling goods the significance level of Kolmogorov-Smirnov

test (*k-s* test) is bigger than 5 percent error level (P-value = sig > 0.05) this means that the statistical distribution of all the variables affecting the reduction in smuggling with 95 percent confidence is normal and assumption of normality is confirmed so prerequisite for parametric tests that determine normal (normal) statistical distribution of the research variables can-be established.

**Table 11.2**  
**Results of Kolmogorov-Smirnov test (*k-s* test)**

<i>Effective variables on reducing smuggling goods</i>	<i>Kolmogorov-Smirnov test</i>	<i>sig</i>
Accelerate in the infrastructure, construction and development	0.654	0.231
Economic growth and development	0.201	0.129
Doing domestic and foreign investing	0.728	0.117
Increasing common incomes	0.654	0.098
Creating the healthy and productive employment	0.454	0.106
Regulating the labor and goods market	0.678	0.101
Active participation in global and regional markets of production	0.530	0.242
Transporting goods	0.432	0.131
Creating the special free zones	0.642	0.211

### Test Hypotheses

Testing the first hypothesis: Special free zones has effect on reducing the impact of smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of main hypothesis in Table 11.3 indicated that the average effect of creating special free zones on reducing goods smuggling in west Azerbaijan is 3.60 that is higher than the value of test 3 is positive and the value of *t*-statistic is 76.87 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of effect of creating special free zones on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that creating special free zones on smuggling goods in west Azerbaijan has significant effect. The main hypothesis of is confirmed by 95 percent confidence.

**Table 11.3**  
**Results of *t*-test sample for testing main hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of creating special free zones on reducing goods smuggling	3.60	76.87	249	0.90	0/000

### Testing Subsidiary Hypothesis

Testing the first sub hypothesis: Accelerate infrastructure, construction and development has effect on reducing smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of the first subsidiary hypothesis in Table 11.4 indicated that accelerate infrastructure, construction and development on reducing goods smuggling in west Azerbaijan

is 3.53 that is higher than the value of test 3 is positive and the value of *t*-statistic is 18.13 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of accelerate infrastructure, construction and development on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of accelerate infrastructure, construction and development on smuggling goods in west Azerbaijan has significant effect. The first sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.4**  
**Results of *t*-test sample for testing the first subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of accelerate infrastructure, construction and development	3.53	18.13	249	0.53	0.000

Testing the second sub hypothesis: economic growth and development has effect on reducing the smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of second hypothesis in Table 11.5 indicated that economic growth and development on reducing goods smuggling in west Azerbaijan is 3.80 that is higher than the value of test 3 is positive and the value of *t*-statistic is 29.24 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of economic growth and development on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of economic growth and development on smuggling goods in west Azerbaijan has significant effect. The second sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.5**  
**Results of *t*-test sample for testing the second subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of economic growth and development	3.80	29.24	249	0.80	0.000

Testing the third sub hypothesis: doing foreign and domestic investing has effect on reducing smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of the third subsidiary hypothesis in Table 11.6 indicated that doing foreign and domestic investing on reducing goods smuggling in west Azerbaijan is 3.86 that is higher than the value of test 3 is positive and the value of *t*-statistic is 46.153 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of doing foreign and domestic investing on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of doing foreign and domestic investing on smuggling goods in west Azerbaijan has significant effect. The third sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.6**  
**Results of *t*-test sample for testing the third subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect foreign and domestic investing	3.86	46.53	249	0.86	0.000

Testing the fourth sub hypothesis: increasing public incomes has effect on reducing smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of the fourth subsidiary hypothesis in Table 11.7 indicated that the average of effect of increasing public incomes on reducing goods smuggling in west Azerbaijan is 4.07 that is higher than the value of test 3 is positive and the value of *t*-statistic is 48/02 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of increasing public incomes on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of increasing public incomes on smuggling goods in west Azerbaijan has significant effect. The fourth sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.6**  
**Results of *t*-test sample for testing the fourth subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of increasing public incomes	4.07	48.02	249	1.07	0.000

Testing the fifth sub hypothesis: Healthy and productive employment has effect on reducing smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of the fifth subsidiary hypothesis in Table 11.8 indicated that the average of effect of Healthy and productive employment on reducing goods smuggling in west Azerbaijan is 3.38 that is higher than the value of test 3 is positive and the value of *t*-statistic is 21.87 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of Healthy and productive employment on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of Healthy and productive employment on smuggling goods in west Azerbaijan has significant effect. The fifth sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.7**  
**Results of *t*-test sample for testing the fifth subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of Healthy and productive employment	3.38	21.87	249	0.38	0.000

Testing the sixth sub hypothesis: regulating labor and goods market has effect on reducing smuggling in West Azerbaijan province.



Results of one-sample *t*-test for the test of the fifth subsidiary hypothesis in Table 11.9 indicated that the average of regulating labor and goods market on reducing goods smuggling in west Azerbaijan is 3/49 that is higher than the value of test 3 is positive and the value of *t*-statistic is 45.86 that is higher than critical point of 1.96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of regulating labor and goods market on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of regulating labor and goods market on smuggling goods in west Azerbaijan has significant effect. The sixth sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.8**  
**Results of *t*-test sample for testing the sixth subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of regulating labor and goods market	3.49	45.86	249	0.49	0.000

Testing the seventh sub hypothesis: active presence in the universal and regional production market has effect on reducing smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of the seventh subsidiary hypothesis in Table 11.10 indicated that the average of active presence in the universal and regional production market on reducing goods smuggling in west Azerbaijan is 3.18 that is higher than the value of test 3 is positive and the value of *t*-statistic is 34/86 that is higher than critical point of 1/96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of active presence in the universal and regional production on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of active presence in the universal and regional production on smuggling goods in west Azerbaijan has significant effect. The seventh sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.10**  
**Results of *t*-test sample for testing the seventh subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of the universal and regional production	3.18	34.86	249	0.18	0.000

Testing the eighth sub hypothesis: exporting goods has effect on reducing smuggling in West Azerbaijan province.

Results of one-sample *t*-test for the test of the eighth subsidiary hypothesis in Table 11.11 indicated that the average of exporting goods on reducing goods smuggling in west Azerbaijan is 3.49 that is higher than the value of test 3 is positive and the value of *t*-statistic is 46.11 that is higher than critical point of 1/96 and also significance of the test is lower than error level of 5 percent (P-value = sig < 0.05). So the results of *t*-test showed that the mean of exporting goods on the reducing of goods smuggling in west Azerbaijan significantly higher than the value of test 3, it means that the effect of exporting goods on

smuggling goods in west Azerbaijan has significant effect. The eighth sub hypothesis of is confirmed by 95 percent confidence.

**Table 11.11**  
**Results of *t*-test sample for testing the seventh subsidiary hypothesis**

<i>Variable</i>	<i>Mean</i>	<i>T value</i>	<i>Degree freedom</i>	<i>Mean difference with test value</i>	<i>sig</i>
The effect of exporting goods	3.149	46.11	249	0.49	0.000

#### 4. DISCUSSION AND CONCLUSION

The main objective of this study was investigating the effect of special free zones on reducing smuggling goods in customs of Western Azerbaijan province. Results of data analyzing indicated that creating special free zones has positive effect on reducing smuggling in West Azerbaijan. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), Shah Verdi (2015) and Batvndi et. al., (2015). To justify these findings we can say that by creating special free zones prosperity and economic vitality has created and opportunities for business in legal routers would be boomed. Therefore people would be discouraged from illegal transactions and will be encouraged to trade and employment through normal and legal ways. As well as people as with economic growth will be aware the role of industrial and domestic economy and the harmful effects of smuggling .therefore creating special free zones leads to reduce in goods smuggling.

Results of data analyzing indicated that accelerate in the infrastructure, construction and development has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). To justify these findings we can say that accelerate in the infrastructure, construction and development is one of the objectives of creating special free zones. Boom and prosperity in the infrastructure and construction affairs in every place, especially in border regions will lead to increasing business opportunities, economic and prosperity growth and the rise of the welfare of those areas. This in turn could boost tourism and attract domestic and foreign investment, therefore as a result of this state and ease in earning and employment in legal route we can expect that goods smuggling will be decreased in west Azerbaijan province.

Results of data analyzing indicated that economic growth and development has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). To justify these findings we can say that along with Economic growth and development, that is one of the goals to create special free zones authorized transactions, employment law and types of businesses will be flourished. And that in turn will be followed by growth and development of social development and economic and social welfare and as a result increasing the knowledge and intellectual growth of individuals. So people will realize the role of the domestic economy and the importance of supporting and protecting the domestic production and will avoid smuggling. So it would be expected to reduce smuggling in West Azerbaijan province.

Results of data analyzing indicated that doing foreign and domestic investing has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with



findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). But to some extent it is inconsistent with findings of Nahi (2015), as it states, these regions in four main factors, namely exports, national and local employment, attract foreign investment and technology transfer have not been very successful. To justify these findings we can say that it will cause to do domestic and foreign investment, economic growth and development in employment in various fields. Along with that the slept capitals those that previously were invested in smuggling and illegal ways they will come in circulation and they will be invested in legal routes. So it would be expected to reduce smuggling in West Azerbaijan province.

Results of data analyzing indicated that increasing public incomes has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). To justify these findings we can say that by creating special free zone small businesses, employment, trade, earn money and will grow in a variety of fields and the general population will benefit from the obtained opportunity. Even economic entities and common services can also use this opportunity and increase public incomes of the community. So it would be expected to reduce smuggling in West Azerbaijan province.

Results of data analyzing indicated that increasing public incomes has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). But to some extent it is inconsistent with findings of Nahi (2015), as it states, these regions in four main factors, namely exports, national and local employment, attract foreign investment and technology transfer have not been very successful. To justify these findings we can say that by creating special free zone and enjoying a variety of advantages and regulatory exemptions of these regions business and employment will grow in healthy and productive legislative pathways. And benefits derived of it will be encouraged people better qualitative and quantitative performance than competitors. So it would be expected to reduce smuggling in West Azerbaijan province.

Results of data analyzing indicated that increasing public incomes has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). To justify these findings we can say that by creating special free zones an in case of correct implementation of actions and policies that is taken by the Ministry of Labor and Social Affairs in order that the labor market and its various mechanisms, including income, supply, production and ... to reach equilibrium according to the working population, and also implementing laws that are special to these regions we will be observed the labor and goods market. So it would be expected to reduce smuggling in West Azerbaijan province.

Results of data analyzing indicated that increasing public incomes has effect on goods smuggling in West Azerbaijan province. To some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). To justify these findings we can say that by creating special free zone and enjoying a variety of advantages and legal facilities including in the travel and accommodation for residents for people will provide the possibility of active presence in universal and regional markets and playing an effective role in universal and regional markets in different economic fields including investing, production, exchange etc. therefore as a result of this issue and active presence in universal and regional market it would be expected to reduce smuggling in West Azerbaijan province.

Results of data analyzing indicated that increasing public incomes has effect on goods smuggling in West Azerbaijan province. to some extent we can say that these findings is consistent with findings of Mosa Khani et. al., (2013), Vali Nafs et. al., (2013), ShahVerdi (2015) and Batvndi et. al., (2015). But to some extent it is inconsistent with findings of Nahi (2015), as it states, these regions in four main factors, namely exports, national and local employment, attract foreign investment and technology transfer have not been very successful. To justify these findings we can that by creating special free zones ability to identify and export goods and domestic production to other countries in the region and the world will be come. Sale or supply of domestic goods or services to other countries to exchange for goods, services, foreign exchange, gold, debt or to grant will be completed or participation in trade fairs will be prospered. Therefore as a result of creating trading zones and exporting goods it would be expected to reduce smuggling in West Azerbaijan province.

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