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Slovak Investment
and Trade Development Agency

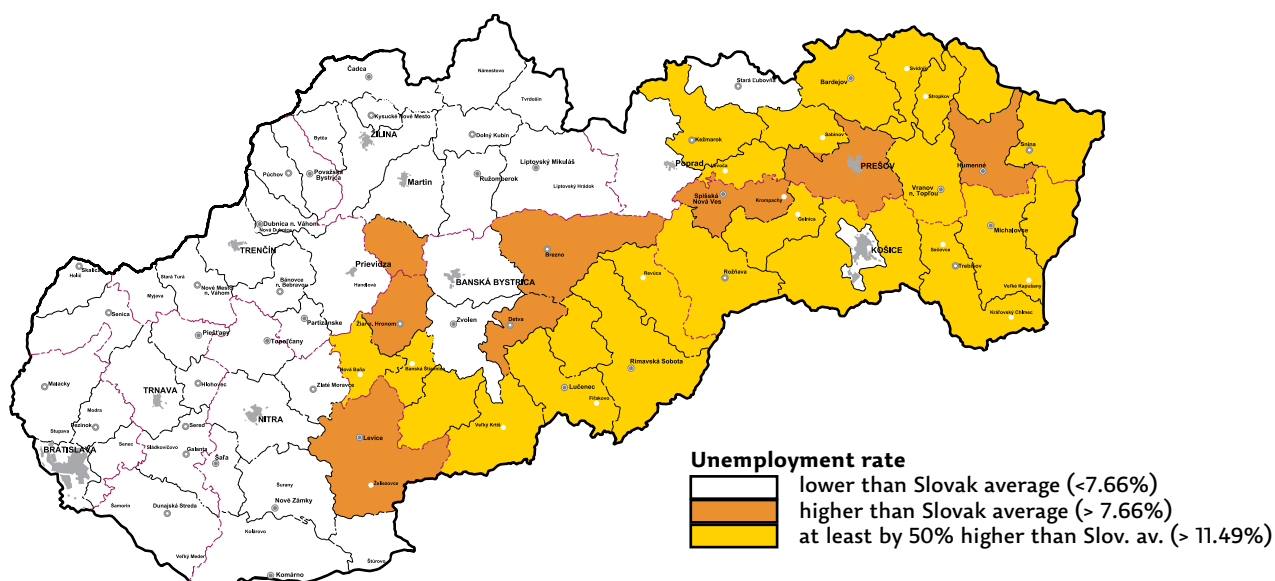
Investment incentives in the Slovak Republic

The primary role of the investment incentives should be the motivation of investors to place their new projects in so-called disadvantaged localities, i.e. regions with higher unemployment, lower infrastructure quality, etc. The positive impact of a new investment shall be proved by jobs creation, by improved chances for the graduates to get a job, as well as by creation of new entrepreneurial opportunities for local companies.

All types of projects may apply for the following forms of incentives: cash grant, partial tax relief, contribution to new jobs – certain percentage of two-year salary costs per each new employee, transfer of the state/municipality property to the investor for the discounted price.

Eligible projects

Minimum amount of investment in **industry** and **tourism** depends on the unemployment rate in the proposed location:



Minimum investment amount from 1 April 2009 until 31 December 2010

Industry

	13 277 567.50 EUR
	6 638 783.75 EUR
	3 319 391.87 EUR

- half of the minimum investment must be financed by own equity of the investor
- 40% must be used for acquisition of new machinery and equipment
- incentives are available for launch of a new industrial plant as well as for extension of an existing one.

Tourism

	9 960 000 EUR
	4 980 000 EUR
	3 319 391 EUR

- half of the minimum investment must be financed by own equity of the investor
- 20% must be used for acquisition of new machinery and equipment



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Minimum amount of investment in **technological centres** and **shared services centres** is independent from the unemployment rate in the proposed location. The conditions are following:

Technological centres

- minimum investment of 1 327 756.75 EUR on the fixed assets
- at least 50% of the minimum investment must be covered by own equity
- the company must employ at least 60% of employees having university education

Shared services centres

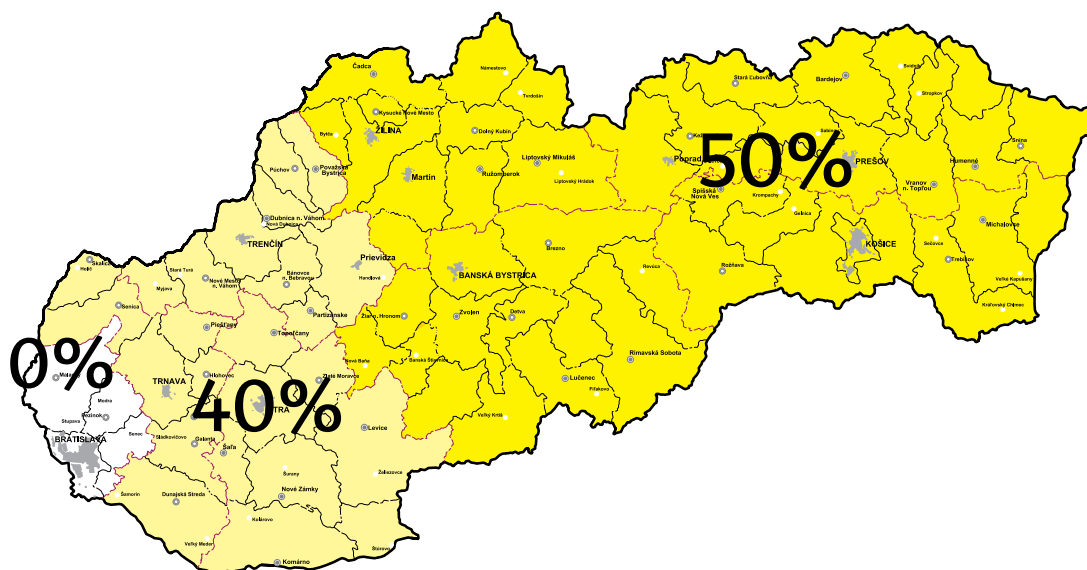
- minimum investment of 1 161 787.16 EUR on the fixed assets acquirement,
- at least 50% of the minimum investment must be covered by own equity
- the company must employ at least 30% of employees having university education

Eligible Costs

- costs of land acquisition
- costs of buildings acquisition
- costs of technological equipment and machinery acquisition
- intangible fixed assets – licences, know-how, etc.

Regional Aid Intensity – maximum amount of the aid

Regional aid intensity is calculated as a percentage of the eligible costs:



The maximum percentage of the aid may be increased by 10% in the case of the medium-sized enterprises and by 20% in the case of small enterprises.

Further information

In general the regional aid aims at the support of the disadvantaged regions' economic development and elimination of the regional differences. The connection with a certain region is one of the regional aid's characteristics and its provision serves to support not only foreign, but also home investment inflow to the most disadvantaged localities, and, along with it, to new jobs creation.

For more detailed information please visit our website www.sario.sk.
You may also contact us via fdi@sario.sk.